

The Honorable Benjamin H. Settle

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

MICKEY FOWLER, LEISA MAURER, and a class of similarly situated individuals,

Case No. 3:15-cv-05367-BHS

Plaintiffs,

V.

TRACY GUERIN, Director of the Washington State Department of Retirement Systems,

DECLARATION OF SARAH E.
BLOCKI IN OPPOSITION TO
PLAINTIFFS' MOTION TO
DETERMINE FORMULA FOR
INJUNCTIVE RELIEF

Defendant.

I, Sarah E. Blocki, declare as follows:

I. Personal Background

1. I am over 18 years of age and competent to testify. I make the following declaration based on personal knowledge and understanding. From 2000 to 2017, I represented the Department of Retirement Systems (“DRS”) as an Assistant Attorney General. During this period, I developed significant knowledge regarding the retirement systems that DRS administers, including the Teachers’ Retirement System (“TRS”). This knowledge is not confined to legal issues, but rather encompasses a broader understanding, including the TRS technology backbone, how TRS is administered, and the differences among the various TRS plans, such as TRS Plan 2 and TRS Plan 3.

DECLARATION OF SARAH E. BLOCKI
IN OPPOSITION TO PLAINTIFFS' MOTION TO
DETERMINE FORMULA FOR INJUNCTIVE RELIEF - 1
Case No. 3:15-cv-05367-BHS
322726712.1

1 2. I retired from the Office of the Attorney General in 2017 and allowed my law
 2 license to lapse. I now provide part-time support to DRS in a non-attorney capacity.
 3 Specifically, I have worked with DRS's lawyers to supply technical and historical information
 4 regarding TRS and the various TRS plans. This declaration reflects my personal factual
 5 knowledge relating to TRS.

6 **II. Marshall and Stobaugh Declarations**

7 3. I have reviewed the declarations that John D. Marshall has filed in this case and
 8 in plaintiffs' state-court lawsuit against DRS. I have provided comments regarding some of the
 9 issues raised in Mr. Marshall's previous declarations. *See* Dkt. 136 (Declaration of Sarah E.
 10 Blocki in Opposition to Plaintiffs' Motion to Approve Formula) (2021 Blocki Declaration). *See*
 11 also Declaration of Sarah E. Blocki in Opposition to Plaintiffs' Motion for Summary Judgment,
 12 May 29, 2023 (2023 Blocki Declaration) (Exhibit A)¹ and Declaration of Sarah E. Blocki in
 13 Response to July 5, 2023, Declaration of Alexander F. Strong, July 6, 2023 (Exhibit B). In this
 14 declaration, I will address some aspects of these prior declarations as well as some (but not all)
 15 of the issues presented in the newly filed Declaration of David F. Stobaugh in Support of Motion
 16 to Determine Formula (Dkt. 185) ("2025 Stobaugh Declaration") and the Declaration of John
 17 D. Marshall About the Formula and Calculation Using the Formula (Dkt. 186) ("2025 Marshall
 18 Declaration").

19 **A. Mr. Marshall's 2021 Declaration**

20 4. Plaintiffs filed a Motion to Approve Formula on April 2, 2021. Dkt. 111.
 21 Mr. Marshall provided a declaration in support of that motion. Dkt. 114 (Declaration of John
 22 D. Marshall (April 1, 2021)) (the "2021 Marshall Declaration").

23 5. In his 2021 declaration, Mr. Marshall describes three components that must be
 24

25 ¹ My May 2023 state court declaration, which is Exhibit A to this declaration, attached as *its*
 26 Exhibit A my 2021 declaration in this Court (Dkt. 136). Docket 136 is *not included* as part of
 Exhibit A to this declaration.

1 calculated to determine amounts to be paid to the plaintiffs. He describes the first component
 2 as “daily interest that the class members earned, but were not credited.” *Id.* ¶ 5. He explains
 3 that daily interest on each of the members’ contributions should have been (i) credited “from
 4 the date of deposit” and (ii) compounded quarterly up to the date when the member transferred
 5 from TRS Plan 2 to TRS Plan 3. *Id.* ¶ 6.

6. Mr. Marshall describes the second component as a correction to the transfer
 7 payment that most class members received. He explains that the transfer payment was a
 8 percentage of class members’ account balances on December 31, 1995 (the “Transfer Basis
 9 Amount”) and that the account balances that DRS used were too low because they did not
 10 include daily interest. As a result, members’ transfer payments require correction. *Id.* ¶¶ 8, 9.

7. Mr. Marshall describes the third component as “lost interest” “for the period
 12 from the date of transfer to the present,” i.e., the period during which the first and second
 13 components were allegedly “held in the co-mingled trust fund” rather than in members’ Plan 3
 14 accounts. *Id.* ¶ 11. He describes two alternate methods to calculate this third component. The
 15 first method uses the annualized investment rates of return experienced by the commingled trust
 16 fund each year from 1996 through 2021 (while acknowledging that the rates used for 2019,
 17 2020, and 2021 are approximations). The second method uses the assumed rate of investment
 18 return for the commingled trust fund set out in RCW 41.45.035. *Id.* ¶¶ 12-15.

8. In his 2021 declaration, Mr. Marshall provides the results of his calculations for
 20 the named plaintiffs. *Id.* ¶¶ 7, 9. For Mickey Fowler, the first component is \$276.97, and the
 21 second component is \$133.37. For Leisa Maurer, the first component is \$392.24, and the second
 22 component is \$302.39. These amounts differ from the amounts in the Excel spreadsheet
 23 submitted with the 2021 Marshall Declaration. At a later deposition, Mr. Marshall
 24 acknowledged that the amounts in his 2021 declaration should have been the amounts shown
 25 in his spreadsheet. See paragraph 35 and note 12 below.

1 **B. 2025 Stobaugh Declaration**

2 9. As Mr. Stobaugh discusses, Mr. Marshall's methodology has changed since his
 3 2021 calculations. In 2021, Mr. Marshall stated that interest accrued "from the date of deposit."
 4 2021 Marshall Declaration, ¶ 6. Now, Mr. Marshall states that interest accrues from the last day
 5 of the earning period to which the contributions are related. 2025 Marshall Declaration, ¶ 35.
 6 Below, I respond to Mr. Stobaugh's assertions regarding plaintiffs' new "From Date." *See* 2025
 7 Stobaugh Declaration, ¶¶ 8-15.

8 a. Mr. Stobaugh discusses the data files that DRS gave plaintiffs in 2020,
 9 together with a chart defining the various terms used as column headings in the data.
 10 *Id.* ¶ 8. The chart appears to be an accurate copy of the chart that DRS provided.
 11 Contrary to Mr. Stobaugh's complaint, DRS provided the names of class members (with
 12 their member numbers) in the file described in the upper portion of the chart, as shown
 13 in the excerpt below. DRS did not provide names a second time in a second file
 14 referenced at the bottom of the chart, but plaintiffs could readily pair calculated recovery
 15 amounts with names if they wished to do so.

Member ID #	Last Name	First Name	Middle Name	Plan Transfer Date	Trade Date	Transfer Basis Amount	Plan 2 Account Balance	Plan 2 Interest Amount
848812	S [REDACTED]	M [REDACTED]		19980217	19980218	\$597	\$3,590	\$175

20 b. Mr. Stobaugh says that in his 2021 declaration, Mr. Marshall "rel[ied]
 21 on the transaction date [in DRS's data] as the date contributions were made for the
 22 purpose of calculating daily interest accrued." *Id.* ¶ 10. Mr. Stobaugh asserts that DRS
 23 subsequently repudiated its data, citing a statement I made in the 2023 Blocki
 24 Declaration, and that Mr. Marshall revised his calculations accordingly. *Id.* ¶ 11. DRS
 25 did not repudiate its data.

To my knowledge, the parties have never discussed or reached a working definition of the term “contribution date.” There are several possibilities, given the complexity of the interface of systems through which employees are paid, contribution information is reported to DRS, and funds are transferred (from employers to DRS to the State Treasurer to the Washington State Investment Board (“WSIB”)). For example, the “contribution date” might be (i) the date the employee receives his paycheck (with retirement contributions subtracted), (ii) the date the employee’s retirement contribution is recorded in DRS’s records, or (iii) the date WSIB receives the money and invests it. There may be other possibilities.

Of these alternatives, the only date in DRS’s records is (ii) above, i.e., the date the retirement contribution is recorded in its records.² This date appears in DRS’s database as the “transaction date.” In my experience, DRS employees think of this as the “contribution date” for any given contribution. I was not involved in the original extraction of data to be given to plaintiffs, but I strongly suspect that, when DRS was asked to provide “contribution dates,” DRS simply provided the dates that its employees consider to be the “contribution date,” i.e., the “transaction date” recorded in its database.

When I pointed out in the 2023 Blocki Declaration (Exhibit A) that the “transaction dates” provided to plaintiffs were not necessarily the dates that the

² It *may* be possible to determine some of the alternative dates, but to do so would require a substantial investment of time for a just a single contribution of a single employee, let alone the millions of such contributions that would have to be researched for the whole class. Some of the anomalous cases might warrant research into individual contributions, albeit on a much smaller scale.

1 contributions were received and deposited, I was not repudiating DRS's original
 2 provision of "transaction dates" to plaintiffs or the use of "transaction dates" in the
 3 calculation of daily interest. I was simply pointing out that *Mr. Marshall* appeared to
 4 believe that the "transaction date" was the date that funds were received and deposited,
 5 that this was not necessarily the case, and that this fact could undercut some of the
 6 assumptions he was making.
 7

8 As I explain below, I believe that the "transaction date" is the best date available
 9 for use in the calculation of daily interest. In general, it will vary from the date the
 10 money is actually invested by WSIB by a day or two at most.³

11 c. In his Paragraph 10, Mr. Stobaugh states: "Ms. Blocki testified . . . that
 12 the information DRS provided to plaintiffs included the 'date and amount' of each
 13 contribution except for some instances where the data is not available because it was
 14 lost by DRS (*id.*), about 33% of the entries." Mr. Stobaugh is referring to dates in the
 15 data that appear in mm/00/yyyy format. To the extent that Mr. Stobaugh is insinuating
 16 an irresponsible "loss," he is wrong. As I testified, "the exact day was not available
 17 because of the way the date was transferred from an older database to [DRS's] current
 18 database." 2021 Blocki Declaration, p. 2, n. 1. This was entirely acceptable at the time
 19 because knowing the exact day of the month had never been necessary in the conduct
 20 of DRS's normal business operations.

21 d. Mr. Stobaugh states that plaintiffs are now using the last day of the
 22 earning period as the date from which interest on a contribution accrues. *Id.* ¶ 11. As
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 24
 25

26³ Generally, amounts are posted to members' notional accounts before the funds are invested
 by WSIB.

1 explained below, I believe using this date is inappropriate and far less reasonable than
 2 using the transaction date.

3 e. Mr. Stobaugh argues that the use of the last day of the month of the
 4 earning period to which a contribution relates as the contribution date is “consistent
 5 with” decisions made by DRS in a 1995 Decision Statement as to what amounts should
 6 be included in the Transfer Basis. *Id.* ¶¶ 12-14. I do not believe that this 1995 decision
 7 regarding the Transfer Basis provides a compelling basis for using the last day of the
 8 earning period as the date from which interest accrues.

9 RCW 41.32.8401 provides that the Transfer Basis shall be “the member’s
 10 accumulated contributions as of January 1, 1996.” DRS believed that the phrase
 11 “accumulated contributions as of January 1, 1996” was ambiguous as to whether
 12 contributions received and posted after January 1, 1996, but applying to earnings periods
 13 prior to 1996, should be included in the Transfer Basis. After considering four
 14 alternatives, all of which DRS deemed consistent with the law, DRS decided to include
 15 such contributions because it was “most accurate” to interpret “accumulated
 16 contributions as of January 1, 1996” to include such amounts because they had in fact
 17 been earned before January 1, 1996. Decision Statement 5 (July 19, 1995), This
 18 alternative was also most beneficial to members.

20 I believe that this 1995 Decision Statement does not support using the last day
 21 of the earnings period as a contribution date in the calculation of daily interest. To do
 22 so would allow interest to accrue on a contribution before it has been received into any
 23

1 account where it might theoretically, or practically, earn interest. As I said in my 2023
 2 declaration, this makes little sense.⁴

3 f. Mr. Stobaugh states that using the last day of the earning period as the
 4 “contribution date” “eliminates the need to use an assumed transaction date” for
 5 transaction dates that appear in mm/00/yyyy format in the data provided to plaintiffs.
 6 *Id.* ¶ 13. There are other, and in my view more reasonable, ways to handle transaction
 7 dates in mm/00/yyyy form. That some dates appear in the form mm/00/yyyy does not
 8 represent a failure to keep records; DRS kept all records that were necessary to its
 9 business operations.

10 **C. 2025 Marshall Declaration—Missing Information**

11 10. Mr. Marshall states repeatedly that he is presenting a “formula” to be used in
 12 calculating amounts due to individual members of the plaintiff class. But he does not present
 13 any formula expressed in mathematical terms with clear instructions as to how it should be
 14 applied. I have read Mr. Marshall’s verbal description of a process that he contends should be
 15 applied, and I have examined the PDF spreadsheet showing the process results, but I have been
 16 unable to determine how he came up with his results. There is no formula expressed in
 17 mathematical terms that would allow the DRS to review Mr. Marshall’s methodology. I have
 18 found it impossible, using Mr. Marshall’s description, to use raw data for particular class
 19 members and replicate his results. To understand Mr. Marshall’s approach, we must see all the
 20 formulae (or computer programming) used in his work.

21
 22
 23 ⁴ In paragraph 10.d. of the 2023 Blocki Declaration (Exhibit A), I stated: “Mr. Marshall’s belief
 24 that interest accrues (or should accrue) from the date funds *should have been received* by DRS
 25 rather than when they were actually deposited in the trust fund seems questionable. If I receive
 26 a check and fail to deposit it in my bank for a quarter, I cannot argue to the bank that I should
 receive interest from the date I received the check because I intended to deposit and should have
 deposited it immediately. The bank awards interest from the date the check is actually
 deposited.”

1 11. Nature of First and Second Components. Mr. Marshall describes the first two
 2 out of three components that a formula proponent must calculate. 2025 Marshall Declaration at
 3 ¶¶ 14-16. DRS agrees that, to determine the first component, daily interest compounded
 4 quarterly must be calculated up to the member's transfer date. That calculation can then be used
 5 to determine an additional amount of interest to be added to each class member's Plan 3 account.
 6 DRS also agrees that, to determine the second component, daily interest compounded quarterly
 7 must be calculated up to January 1, 1996. That calculation can then be used to determine an
 8 additional "transfer payment" to be added to each class member's Plan 3 account.

9 12. Nature of Third Component. Mr. Marshall describes plaintiffs' theory that their
 10 recovery amounts should reflect investment gains on the first and second components during
 11 the period that those amounts were "retained in the Commingled Trust Fund." *Id.* ¶¶ 17-20.
 12 This is similar to his description of the third component in his 2021 declaration, except that he
 13 then referred to the third component as "interest" rather than "investment gains." DRS does not
 14 dispute that the Court may require DRS to pay some amount of prejudgment interest for the
 15 period that amounts calculated as the first and second components would have been in class
 16 members' Plan 3 accounts. But DRS believes that the third component is the amount each
 17 individual class member could have earned by investing these additional funds as a reasonably
 18 prudent investor.

19 13. As with his description of the calculation of the first and second components,
 20 Mr. Marshall does not provide a formula expressed in mathematical terms that would permit
 21 DRS to review his methodology for determining the third component. I have found it
 22 impossible, from the description Mr. Marshall has provided, to use raw data for individual class
 23 members and replicate his procedure and results. To understand Mr. Marshall's approach, we
 24 must see all the formulae (and/or computer programming) used in his calculations.

1 14. Mr. Marshall asserts that the “amount of money that is owed to each class
 2 member” was “retained in the Commingled Trust Fund.” *Id.* ¶ 37. My understanding is that any
 3 money in the Commingled Trust Fund that was not required (as an actuarial matter) to fund the
 4 defined benefits of TRS Plan 2 and TRS Plan 3 members was transferred to teachers in the form
 5 of Transfer Payments. For this reason, I believe it is misleading to say that any amount that
 6 must be paid to teachers as a result of this litigation has been “retained in the Commingled Trust
 7 Fund.”

8 **D. Critique of 2025 Marshall Declaration**

9 15. The parties (with approval from the Court) must develop a methodology that can
 10 be used to calculate daily interest, compounded quarterly, with the data as it exists and has been
 11 provided to plaintiffs. This methodology will be used to calculate (i) interest from the date the
 12 contribution enters the member’s Plan 2 notional account to the date it is transferred to Plan 3,
 13 and (ii) interest from the date the contribution enters the member’s Plan 2 notional account to
 14 January 1, 1996, the cutoff for calculating the Transfer Payment).

15 **i. Issues Regarding Mr. Marshall’s Methodology**

16 16. “From Date” for First and Second Components. Any methodology must explain
 17 how to use the existing data to determine the “from date” for each contribution. In various
 18 paragraphs of his declaration, Mr. Marshall discusses the date on which plaintiffs believe that
 19 interest on a particular contribution should be deemed to begin to accrue.

20 a. Mr. Marshall implies that interest should begin to accrue on “the date the
 21 contribution [is] taken out of [the teacher’s] paycheck.” *Id.* ¶ 14. But Mr. Marshall’s
 22 actual method (described in his paragraphs 30, 31, and 35) does *not* rely on “the date
 23 the contribution[is] taken out of [the teacher’s] paycheck,” so I will not comment on
 24 that theory.

1 b. Mr. Marshall states: “the best information available about when deposits
 2 were made is the earning period information because that would have been when
 3 employee contributions were deducted from the employee paychecks. The [plaintiffs’]
 4 formula and calculation uses the end of the earning period as the date when daily interest
 5 begins to accrue.” *Id.* ¶ 30.

6 c. Mr. Marshall argues that his proposal to use the earnings period is
 7 consistent with how DRS computed the “Transfer Balances” or “Transfer Basis” on
 8 which the Transfer Payments were based. *Id.* ¶ 31.

9 d. Mr. Marshall states that in his method, “daily interest is earned on each
 10 contribution starting from the end of the earnings period for the contribution”
 11 *Id.* ¶ 35.

12 None of these variations (a. through d.) match the opinion in his 2021 declaration—namely,
 13 that interest should accrue “from the date of deposit.” 2021 Marshall Declaration, ¶ 6.

14 17. Critique of Plaintiff’s “From Date”. Mr. Marshall’s current choice of a “from
 15 date” (as the last day of the earnings period to which the contribution relates) distorts the
 16 calculation of daily interest several ways.

17 a. Most teachers are paid monthly on the last day of the month. Generally
 18 speaking, the employer reports to DRS the member’s compensation and the amount of
 19 the member’s retirement contribution between the last week of that month and the first
 20 week of the following month. The deadline is the 15th of the following month. For
 21 example, the paycheck an employee receives on November 30 will generally be reported
 22 to DRS during the last week of November or the first week of December. The reporting
 23 deadline is December 15.

24 b. The money that the employer withholds from the paycheck for
 25 retirement contributions is sent to DRS separately. The money is then sent to the Office

1 of the State Treasurer and on to WSIB for investment.

2 c. When the reported amounts are reconciled with the money actually sent,
 3 DRS promptly posts the member's contribution to their notional account. The date the
 4 money is posted to the account is called the "transaction date" in DRS's database. The
 5 date the money is actually invested by the WSIB may differ by a couple of days.

6 d. Most teachers are paid over twelve months for nine months' work. Thus,
 7 for example, a teacher will receive a paycheck in July even though the teacher
 8 performed no work during July. The Washington School Information Processing
 9 Cooperative (WSIPC) has devised a complex formula through which the teacher's
 10 compensation and retirement contributions for a particular month are allocated to
 11 previous months' earnings periods.⁵ For example, Exhibit C, a screenshot from DRS's
 12 database, shows that the sample teacher's retirement contributions for November 2014
 13 (Rpt Mo/Yr 11/14) were allocated among three different earning periods: September
 14 2014—\$1.36; October 2014—\$239.08; and November 2014—\$97.26.

15 e. If this paycheck were received by the member on November 30, recorded
 16 in DRS's database on December 2, and invested by the WSIB on December 3 (all
 17 realistic hypotheticals), then under plaintiffs' proposed method:

18 i. \$1.36 would accrue interest beginning 9/30 (61 days before the
 19 member received the paycheck and 64 days before the associated retirement
 20 contributions were invested by WSIB);

21 ii. \$239.08 would accrue interest beginning 10/31 (30 days before
 22 the member received the paycheck and 33 days before the associated retirement

23
 24 ⁵ WSIPC is a non-profit third party that provides technological support to school districts.
 25 Approximately 90% of school districts have adopted WSIPC's methodology for assigning
 26 contributions for a particular reporting period to past earnings periods. Approximately 10% of
 school districts have devised alternate methodologies, but in all cases contributions for a
 particular reporting period may be and often are assigned to past earnings periods.

1 contributions were invested by WSIB); and

2 iii. \$97.26 would accrue interest beginning 11/30 (3 days before the
3 associated retirement contributions were invested by WSIB).

4 f. Under WSIPC's protocol, an August paycheck will likely compensate
5 the employee for work during the May and June earnings periods (with nothing
6 allocated to either July or August when no work was performed). In that case, the
7 plaintiffs' proposed method would allow the member to accrue interest on the retirement
8 contributions allocated to the May earning period on May 31, more than 90 days before
9 the member received the paycheck and the retirement contributions were received and
10 invested by WSIB.

11 g. Some payments that teachers receive could lead to even greater
12 distortion under plaintiffs' method. For example, some teachers receive a payment
13 ranging from \$5,000 to \$10,000 in addition to their salary if they have been certified by
14 the National Board for Professional Teaching Standards. The employee's contract
15 specifies when this amount will be paid and how it will be allocated to earning periods.⁶
16 For example, assume that a teacher is to receive \$9,600 as an additional payment, to be
17 paid on August 31, but allocated evenly (\$800/month) over the preceding twelve-month
18 school year. Assuming a contribution rate of 6%, \$48 of contributions would be
19 allocated to each month. In this hypothetical, plaintiffs' proposed method would allow
20 interest to accrue as follows:

21 i. \$48 would accrue interest beginning 9/30 (approximately 335
22 days before the member received the paycheck and the associated retirement
23 contributions were invested).

26⁶ Different school districts deal with this in different ways.

1 ii. \$48 would accrue interest beginning 10/31 (approximately 304
 2 days before the member received the paycheck and the associated retirement
 3 contributions were invested).

4 iii. \$48 would accrue interest beginning 11/30 (approximately 305
 5 days before the member received the paycheck and the associated retirement
 6 contributions were invested).

7 And so on. In short, plaintiffs' proposed method significantly overstates daily interest by
 8 allowing interest to accrue before funds are received and invested.

9 18. Mr. Marshall argues that the use of the last day of the month of the earning
 10 period for the contribution is "consistent with" decisions DRS made in a 1995 Decision
 11 Statement regarding what amounts should be included in the Transfer Basis. Mr. Stobaugh
 12 makes a similar argument in his paragraphs 14 to 16. I have already addressed this argument.

13 19. Based on my knowledge regarding TRS, how the various TRS plans are
 14 administered, and DRS's technology, I believe that the "transaction date" is the most principled
 15 and appropriate date to use as the "from date," particularly in light of the data available to us
 16 today.

17 20. Interest Rate for First and Second Components. Mr. Marshall states: "The
 18 interest rate up to the date of transfer . . . is 5.5% annual interest compounded quarterly, i.e.,
 19 5.5% divided by 365 equals 0.01507% per day." *Id.* ¶ 35.

20 a. DRS agrees that the relevant interest rate for purposes of calculating the
 21 first and second components is 5.5% per year, compounded quarterly. But DRS cannot
 22 respond fully to Mr. Marshall's discussion of the interest rate until plaintiffs have
 23 provided their precise formulae (or computer programming) for the first and second
 24 components. Only then can DRS see how Mr. Marshall uses a *daily* interest rate in his
 25 computations.

1 b. Most members' time in TRS Plan 2 spans various leap years. If a daily
 2 rate is ultimately used, it may be more appropriate to compute the daily rate by dividing
 3 5.5% by 365.25 (the number of days in a year when leap years are considered).

4 21. Calculation of Second Component. Describing the first step in computing the
 5 second component, Mr. Marshall states that "we calculated for each class member the *missing*
 6 *daily interest up to December 31, 1995* to determine the correct account balance on that date."
 7 *Id.* ¶ 16. Later, he states: "Next the amount of the missing transfer payment is calculated by
 8 multiplying the *missing interest* by the transfer incentive payment percentage shown in DRS's
 9 records . . ." (emphasis added). *Id.* ¶ 36. He does not expressly link the "missing interest"
 10 referenced in paragraph 36 with the "missing daily interest up to December 31, 1995" in
 11 paragraph 16. If the "missing interest" in paragraph 36 is intended to be "the missing daily
 12 interest" in paragraph 16, DRS agrees in concept with Mr. Marshall's description. But DRS
 13 must see the exact mathematical formulae (or computer programming) used before it can fully
 14 evaluate Mr. Marshall's calculations.

15 22. Other Aspects of Methodology for First and Second Components. Mr. Marshall
 16 describes a method through which plaintiffs appear to calculate the account balances of class
 17 members on a calendar-quarter-by-calendar-quarter basis up to their dates of transfer. *Id.* ¶ 35.
 18 DRS cannot fully evaluate this method until it receives the formulae and/or computer
 19 programming used. On the surface, this general approach appears reasonable in concept, but it
 20 may be more complex than necessary. DRS has proposed a simpler alternative, by which each
 21 contribution is compounded at approximately 90-day intervals beginning at its transaction
 22 date.⁷ This can be done using Excel, obviating complex computer programming. Once other
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 24

25 26⁷ More precisely, compounding is done at 91.3125-day intervals, because the average number
 of days per quarter over a four-year period (including one leap year) is 91.3125.

1 aspects of the calculation method are resolved, we can compare the results derived under the
 2 two methodologies to determine whether the difference merits using Mr. Marshall's more
 3 complex methodology.

4 23. Calculation of Third Component. With regard to plaintiffs' method for
 5 calculating the third component, Mr. Marshall simply states: "The investment returns for each
 6 class member's funds that DRS retained in the Commingled Trust Fund are then calculated at
 7 the rate of 8.92% per annum, the average rate of return determined by DRS [sic—WSIB], and
 8 are then added for the time that this money was kept in the Commingled Trust Fund." *Id.* ¶ 38.
 9 As with his description of the calculation of the first and second components, he does not
 10 provide a formula expressed in mathematical terms that would allow DRS to review his
 11 methodology. From the description Mr. Marshall has provided, it is not possible to take the first
 12 and second components for any particular class member and replicate his procedure. To
 13 understand Mr. Marshall's approach, we must see all the formulae (or computer programming)
 14 used in his work.

15 24. Start Date for Third Component. Mr. Marshall's 2025 declaration does not make
 16 clear the date from which investment returns are computed using his method. However, in his
 17 2021 declaration he stated that the "Start Date" should be the member's date of transfer. 2021
 18 Marshall Declaration, ¶ 11. It would be consistent with DRS's understanding of the third
 19 component for interest on the first component for each individual class member to accrue from
 20 that member's date of transfer to TRS Plan 3. However, interest on the second component
 21 should not be deemed to accrue until the date the member actually received a Transfer Payment.
 22 Most members received their Transfer Payments in two installments: the first on February 25,
 23 1998, and the second on June 24, 1998. Many members transferred well before 1998, including
 24 both named plaintiffs, who transferred in 1996. Mr. Marshall's "Start Date" would give some
 25 members over a year of unwarranted interest on the second component.

1 25. End Date for Third Component. Mr. Marshall states: “We have calculated these
 2 [third component] amounts up to June 30, 2025. If the transfer [of plaintiffs’ recovery amounts
 3 into Plan 3] occurs on July 1, 2025 or thereafter, the amounts would increase by 8.92% annual
 4 interest, approximately 0.0244% per day.” 2025 Marshall Declaration, ¶ 42. Earlier, he
 5 describes the end date as “the date when the funds [first, second, and third components] are
 6 returned to the teachers’ accounts.” *Id.* ¶ 17. Although DRS has not yet developed its own
 7 proposal for an “end date,” Mr. Marshall’s choice of an “end date” appears to overcompensate
 8 some members. DRS believes that members should receive interest on their first and second
 9 component amounts only while these amounts remain in their Plan 3 accounts. Some members
 10 have taken full or partial distributions since their transfer to Plan 3. For those class members,
 11 the first and second component amounts would not have remained in Plan 3 to the present
 12 (and/or will not necessarily be there June 30, 2025). Whatever method is devised to calculate
 13 the third component should deal with this issue.

14 26. Interest Rate for Third Component. Mr. Marshall states that a “rate of 8.92% per
 15 annum, the average rate of return determined by DRS [sic—WSIB],” should be used as the rate
 16 at which returns on the first and second components are calculated. *Id.* ¶¶ 20, 38. (In his earlier
 17 declaration, he used year-by-year rates of return rather than an average rate. 2021 Marshall
 18 Declaration, ¶¶ 12-15.) According to WSIB, the rate cited by plaintiffs (8.92%) is the annual
 19 rate of return in the TAP investment portfolio from its inception (July 1, 1992) through
 20 December 31, 2024. 2025 Marshall Declaration, ¶ 20 (citing attachment). This is not necessarily
 21 the annual rate for any shorter period of the TAP’s existence. If, *contrary to DRS’s position*,
 22 the rate of return in the TAP were to be used in calculating the third component, the rate of
 23 return in the TAP for the relevant period should be considered.

24 27. Compounding of Third Component. Mr. Marshall does not explain whether he
 25 compounded the investment returns, and, if so, at what frequency.
 26

ii. Issues Regarding Mr. Marshall's Use of DRS Data

28. As Mr. Marshall states, the data to be used for the necessary calculations has been extracted from DRS's database and provided to plaintiffs. *Id.* ¶ 21. This is the same data DRS uses for its own business purposes. The form of the data raises a few issues that must be resolved before any methodology can be applied on a class-wide basis. Failure to address these issues leads to inaccuracies in the computations attached to the 2025 Marshall Declaration.

29. Anomalous Data. Discussing the data of 389 class members that has been labelled “anomalous,” Mr. Marshall states: “DRS later corrected the data with anomalies and provided the required information for these class members. We have received DRS’s notes regarding these class members, accepted the corrections made by DRS, and included class members with anomalous data in the calculation.” *Id.* ¶ 25. Mr. Marshall’s handling of the data for the anomalies is problematic.

a. DRS provided transaction data for the 389 anomalies in nine installments. Each installment of data was accompanied by a cover letter. The cover letters informed plaintiffs that the data was being provided *as extracted* from the database, but that certain rows (representing individual transactions) had been highlighted because they would likely require *special handling*. See, e.g., Exhibit D (sample cover letter). Because DRS did not want to alter the data as extracted, it *did not* make any “corrections” to this data.

b. As an example of one category of anomalies, DRS's current database came into use in 1982. When data from DRS's prior system was brought into the new database, the conversion process generated in some member accounts a transaction entry labelled "Conversion Error," at times for multiple thousands of dollars. When this was later recognized, DRS computer programmers wrote code to reverse the Conversion

Error. This code was applied a year or more after the Conversion Error had occurred.⁸ Such reversals appear in affected member's accounts as "Conversion Corrections." In the data extracted from the database and given to plaintiffs, these Conversion Errors and Corrections appear as if they were ordinary contributions and reversals. If they are used as contributions and reversals in whatever general methodology is developed to calculate "additional interest," Conversion Errors will distort the results if the initial (large) positive entry is allowed to accrued interest until the date it is reversed.

c. DRS is currently working on proposals for how various categories of the "anomalous data" could be modified slightly so that the data can be used with whatever general methodology is developed. Once a general methodology for the first and second components has been established, DRS will be in a position to share these proposals with plaintiffs in hopes of reaching agreement on the proposed modifications. Meanwhile, the use of the data "as is" (as Mr. Marshall states he has done) will lead to distortions.

30. Negative Transactions. In his paragraph 27, Mr. Marshall discusses negative entries in the contribution data. He understands that these entries reverse contributions that were previously reported by the member's employer, but were incorrect. He states: "Wherever DRS made such corrections,⁹ we matched those corrections to the earnings period so that the money erroneously credited during the period did not earn interest." Although this seems appropriate, DRS needs to know exactly how plaintiffs propose to handle this situation before it can determine whether the application is reasonable.

⁸ How soon the Conversion Correction was made for an individual member varies by account.

⁹ In general, DRS does not post these negative entries; rather, they are reported by the member's employer. In unusual situations, DRS may post such a correction after consultation with the member's employer.

1 31. Negative Transactions Without Associated Earnings Periods. Also in his
 2 paragraph 27, Mr. Marshall refers to negative entries in the data that do not have an associated
 3 earnings period. He states that, when there was no associated earning period, he “subtracted the
 4 contribution at the time the correction was reported.” *Id.* ¶ 27. Mr. Marshall’s method may lead
 5 to an inflated calculation of “additional interest” because the original positive entry will
 6 erroneously accrue interest until it is corrected. The Conversion Corrections discussed above
 7 illustrate the problem.

8 32. Data in Form MM/00/YYYY. Mr. Marshall discusses contributions for which
 9 the “transaction date” is in the form mm/00/yyyy, i.e., the exact day of the month does not
 10 appear in DRS’s data. *Id.* ¶ 28.¹⁰ Mr. Marshall does not deal with this issue directly, because
 11 his general method does not use the “transaction date” as the date from which interest starts to
 12 accrue.¹¹ If the Court agrees with DRS that the transaction date is the most reasonable date to
 13 use in determining when interest starts to accrue, DRS will propose a rule for how dates in the
 14 form mm/00/yyyy should be handled.

15 **E. Comparisons Between Results of Plaintiffs’ and DRS’s Calculations**

16 33. Attached as Exhibit E is a true and correct copy of the Director’s Discovery
 17 Responses to Plaintiffs. Therein, the Director describes her proposed methodology for the
 18 calculation of the first and second components.

19 34. Attached as Exhibit F is a true and accurate computation showing the application
 20 of the Director’s proposed methodology to the named plaintiffs, Mickey Fowler and Leisa
 21 Maurer.

22
 23
 24¹⁰ DRS did not need the exact day of the month for its own business processes.

25¹¹ See 2025 Marshall Declaration, paragraph 31: “Using the end of the earnings period as the
 26 date interest begins to accrue resolves the problem that DRS has no Transaction Date for about
 one-third of the entries.”

1 35. Here are the results of calculations using Mr. Marshall's 2021 and 2025 methods
 2 and DRS's proposed method:

3 **Mickey Fowler**

	Marshall 2021¹²	Marshall 2025	DRS
Component 1	\$276.97	\$535.63	\$316.71
Component 2	\$126.59	\$263.55	\$144.03
Total	\$403.56	\$799.18	\$460.74

7 **Leisa Maurer**

	Marshall 2021	Marshall 2025	DRS
Component 1	\$392.24	\$693.53	\$433.82
Component 2	\$188.31	\$354.16	\$208.20
Total	\$580.55	\$1,047.69	\$642.02

12 **Member 20249**

	Marshall 2021	Marshall 2025	DRS
Component 1	\$757.42	\$1,004.58	\$ 803.66
Component 2	\$162.94	\$292.23	\$ 183.23
Total	\$920.36	\$1,296.81	\$ 986.89

16 **Member 864675**

	Marshall 2021	Marshall 2025	DRS
Component 1	\$27.94	\$47.19	\$28.09
Component 2	\$13.66	\$1.02	\$0.32
Total	\$41.60	\$48.21	\$28.41

21 36. Despite applying the same general "components" of the "formula," the parties'
 22 calculations for the same individuals are very different. This is because, within each component,
 23
 24

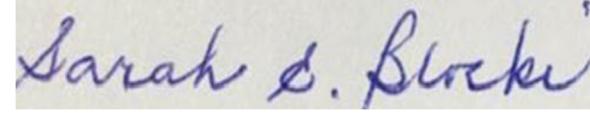
25 ¹² The amounts in the "Marshall 2021" columns are taken from the Excel spreadsheet that he
 26 provided with his 2021 declaration. As noted above, they are different from the amounts shown
 in his 2021 declaration (which he later acknowledged to be incorrect).

1 there are a multitude of factual considerations that must be addressed and resolved, as I have
2 described above.

3 I declare under penalty of perjury of the laws of the United States that the foregoing is
4 true and correct.

5 Executed this 14th day of March 2025, in Lakewood, Washington.

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Sarah E. Blocki

1 **CERTIFICATE OF SERVICE**

2 I, Philip M. Guess, certify that on March 14, 2025, I caused the foregoing document to
3 be electronically filed with the Clerk of the Court using the CM/ECF system, which will
4 automatically send email notification of such filing to the registered attorneys of record.

5 Dated March 14, 2025.

6
7 _____
8 /s/ Philip M. Guess
9 Philip M. Guess, WSBA #26765
10 K&L Gates LLP
11 925 Fourth Avenue Suite 2900
12 Seattle, WA 98104
13 (206) 623-7580
14 Email: philip.guess@klgates.com

EXHIBIT A

1 **Hearing Date:** June 16, 2023
2 **Hearing Time:** 9:00 AM
3 **Judge/Calendar:** Hon. Allyson Zipp
4
5
6

7 IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
8 IN AND FOR THE COUNTY OF THURSTON

9 JEFFREY PROBST and a class of similarly
10 situated individuals,

11 Plaintiffs,

12 MICKEY FOWLER and LEISA MAURER,
13 and a class of TRS Plan 3 members,

14 Plaintiffs/
15 Class Representatives,

16 v.

17 DEPARTMENT OF RETIREMENT
18 SYSTEMS,

19 Defendant.

20 Case No. 05-2-00131-1

21 (Consolidated with
22 No. 05-2-02141-9)

23 DECLARATION OF
24 SARAH E. BLOCKI IN
25 OPPOSITION TO PLAINTIFFS'
 MOTION FOR SUMMARY
 JUDGMENT

20 I, Sarah E. Blocki, hereby certify and declare as follows:

21 1. I am over 18 years of age and competent to testify. I make the following
22 declaration based on personal knowledge.

23 2. From 2000 to 2017, I represented the Department of Retirement Systems
24 ("DRS") as an Assistant Attorney General. During this period, I developed a good deal of

26
27 DECLARATION OF SARAH E. BLOCKI
28 IN OPPOSITION TO PLAINTIFFS'
29 MOTION FOR SUMMARY JUDGMENT - 1
30 CASE NO. 05-2-00131-1

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925 FOURTH AVENUE, SUITE 2900
SEATTLE, WA 98104-1158
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FACSIMILE: +1 206 623 7022

1 knowledge regarding the retirement systems that DRS administers, including the Teachers'
 2 Retirement System or TRS. I was also involved in defending this case, originally brought
 3 by Jeffrey Probst but later joined by Mickey and Leisa Fowler, in which the plaintiffs
 4 challenged DRS's interest-crediting practices.
 5

6 3. In 2017, I retired from the Office of the Attorney General and allowed my
 7 law license to lapse. This declaration is limited to my personal factual knowledge. It
 8 contains no privileged communications or legal opinions.

9 4. I am currently employed by DRS on a part-time basis. My primary job
 10 responsibility has been to assist DRS with needs related to the federal-court litigation that
 11 the plaintiffs brought in 2015. I have supplied DRS and its counsel with historical
 12 knowledge about the case. I have also worked to prepare data requested by the plaintiffs as
 13 part of the federal case, and I have drafted cover letters that explain the data.
 14

15 5. In May 2021, I gave a declaration in the federal-court litigation in which I
 16 described some of the details as well as some of the challenges associated with compiling
 17 and producing data requested by the plaintiffs. This declaration was submitted in response
 18 to a declaration by John Marshall (Dkt 114) and in opposition to Plaintiffs' Motion to
 19 Approve Formula to Correct Class Members' Accounts (Dkt 111). A true copy of my 2021
 20 declaration is attached as Exhibit A. This declaration remains accurate today.
 21

22 6. John Marshall was deposed in the federal-court litigation. Before his
 23 deposition, Mr. Marshall produced Excel spreadsheets showing portions of his damage
 24 calculations. I reviewed those spreadsheets and am familiar with the calculations they
 25 reflect.

DECLARATION OF SARAH E. BLOCKI
 IN OPPOSITION TO PLAINTIFFS'
 MOTION FOR SUMMARY JUDGMENT - 2
 CASE NO. 05-2-00131-1

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1 7. I have reviewed the declaration of John D. Marshall dated April 15, 2023,
 2 which the plaintiffs have submitted in support of their motion for summary judgment. I have
 3 also reviewed the pdf file entitled “Spreadsheet Attachment to Decl of John Marshall 04-
 4 15-23 Final Differences By Member.”
 5

6 8. Comparing Mr. Marshall’s calculations in 2021, as shown in the
 7 spreadsheets produced before his deposition in the federal-court matter, to the numbers in
 8 the attachment to his April 2023 declaration shows significant differences. These
 9 differences cannot be explained by the two-year gap between the first calculation and the
 10 second. For example, Mr. Marshall in 2021 calculated the amount of “missing interest” (at
 11 the time of transfer) for plaintiff Mickey Fowler as \$276.97. Mr. Marshall’s 2023
 12 declaration shows the amount of “missing interest” (also at the time of transfer) for Mr.
 13 Fowler as \$462.75. For random member 18, Mr. Marshall in 2021 calculated “missing
 14 interest” of \$108.66. Mr. Marshall’s calculation of “missing interest” for member 18 is now
 15 \$257.47. For the class, his 2021 calculation of the total “missing interest” was \$5,920,585.
 16 In 2023, it is \$8,971,552.

18 9. It is impossible to determine the reason(s) for these differences from the
 19 information that Mr. Marshall and the plaintiffs have provided. The spreadsheet produced
 20 before Mr. Marshall’s deposition in the federal-court matter does not show the calculations
 21 supporting the amount of “missing interest” allegedly owed to each individual. The data
 22 produced in the attachment to Mr. Marshall’s new declaration are in pdf format; thus, the
 23 attachment does not show *any* of the formulas that he used in his more recent calculations.
 25

1 10. Mr. Marshall's declaration also sets forth a number of assertions that I know
 2 to be inaccurate or misleading. For example:

- 3 a. In paragraph 13 of his 04-15-23 declaration, Mr. Marshall implies that his
 4 earlier (federal-court) declaration did not rest on calculations of specific
 5 amounts allegedly owed for each class member. On the contrary, his 2021
 6 conclusions did rest on individual calculations.
- 7 b. In paragraph 17, Mr. Marshall states that "DRS has not provided us with
 9 sufficient information on how its interest-crediting program worked."
 10 Actually, DRS provided a great deal of information on this subject. DRS
 11 would have provided more detail had the plaintiffs asked for it instead of
 12 making assumptions.
- 13 c. In paragraph 22, Mr. Marshall states that DRS "corrected the anomalous data
 14 " This is a misstatement: DRS did not "correct" anything in the
 15 anomalous data. Rather, as explained in the cover letters provided to the
 16 plaintiffs, DRS provided the data as it appeared in its system and highlighted
 17 areas that may require special attention in the calculation of interest. Mr.
 18 Marshall does not explain how he gave special attention in those areas, if he
 19 did so.
- 20 d. Paragraph 26 reflects another misunderstanding of the data DRS provided to
 21 plaintiffs. In paragraph 5.b. of my prior declaration (attached), I explained
 22 that for each employee contribution to an employee's account, the
 23 transaction data provided to the plaintiffs contained the date of the

1 transaction and the amount of the transaction. The date of the transaction
 2 was the date that DRS processed the employer's electronic transmittal of
 3 compensation and hours for the period and electronically posted the
 4 corresponding contribution amount in the employee's account. The
 5 employer's transmittal of funds (by warrant or electronically) to cover its
 6 employees' contributions is entirely separate from its transmittal of
 7 compensation and hours. At times DRS receives the funds before the
 8 transmittal; at times DRS receives the funds after the transmittal. These
 9 funds are transferred to the Office of the State Treasurer and are credited to
 10 the TRS Plan 2/3 trust fund when DRS receives them.

12 In Paragraph 26, referring to RCW 41.50.120, Mr. Marshall states that
 13
 14 (i) if DRS received an employee's contributions before the statutory
 15 deadline, he calculated interest from the date the funds were received; but
 16 (ii) if DRS received an employee's contributions after the statutory deadline,
 17 he calculated interest from the date the funds should have been received, i.e.
 18 the 15th of the month. There are at least two problems with Mr. Marshall's
 19 proposed methodology.

20 First, nothing in the data DRS provided to the plaintiffs indicates when DRS
 21 received particular funds. Mr. Marshall appears to believe that the date in
 22 DRS's data associated with a particular employee contribution (i.e., the
 23 "transaction date") is the date the contribution was received and deposited.
 24 To the contrary, the "transaction date" in the data is the date that DRS

1 processed the employer's transmittal of the employee's hours and
 2 compensation for the period and electronically posted the contribution in the
 3 employee's account.¹ As noted above, the employer's transmittal of data
 4 (hours and compensation) is independent of the employer's transfer of funds
 5 to DRS.

6 Second, Mr. Marshall's belief that interest accrues (or should accrue) from
 7 the date funds *should have been received* by DRS rather than when they were
 8 actually deposited in the trust fund seems questionable. If I receive a check
 9 and fail to deposit it in my bank for a quarter, I cannot argue to the bank that
 10 I should receive interest from the date I received the check because I
 11 intended to deposit and should have deposited it immediately. The bank
 12 awards interest from the date the check is actually deposited.

13 e. Paragraph 29 describes how Mr. Marshall handled "corrections" allegedly
 14 made by DRS. It is impossible to evaluate the appropriateness of Mr.
 15 Marshall's generic treatment of what he labels as "corrections" without
 16 examining specific concrete examples. Employers and/or DRS may make
 17 corrections for various reasons. How these corrections should be handled for
 18 purposes of calculating daily interest depends on the specific circumstances
 19 underlying each correction.

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 25¹ RCW 41.50.120 does not govern the timing of employer transmittals of data.

11. Particularly given the problems described above, I am unable to evaluate (and I suspect no one can evaluate) the appropriateness of Mr. Marshall's methodology until that methodology is fully disclosed.

12. As contemplated in RCW 41.50.130 et seq., DRS makes corrections to its retirement system records and, if appropriate, adjusts payments to beneficiaries when errors are identified in its calculations. DRS has not made corrections related to the issue identified by the plaintiffs because it continues to dispute plaintiffs' claim of error. If a court were to enter a final judgment, not subject to appeal, in the plaintiffs' favor, I expect that DRS would devise and implement corrections as necessary.

13. In 2021, Mr. Marshall calculated the plaintiff class's total alleged damages as \$46,618,420. In 2023, he has calculated the plaintiff class's total alleged damages as \$83,257,610. From the information provided by the plaintiffs and Mr. Marshall, we cannot tell how he arrived at either number. That is one reason why we are not now in a position to provide a detailed response to his calculations but need discovery and the opportunity to have our own experts review Mr. Marshall's actual spreadsheets and calculations.

DATED this 29 day of May, 2023 at Lakewood, Washington.

Sarah E. Blocki
Sarah E. Blocki

DECLARATION OF SARAH E. BLOCKI
IN OPPOSITION TO PLAINTIFFS'
MOTION FOR SUMMARY JUDGMENT - 7
CASE NO. 05-2-00131-1

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EXHIBIT B

1 **Hearing Date:** July 7, 2023
2 **Hearing Time:** 10:45 a.m.
3 **Judge/Calendar:** Hon. Allyson Zipp
4
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7 IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
8 IN AND FOR THE COUNTY OF THURSTON

9 JEFFREY PROBST and a class of similarly
10 situated individuals,

11 Plaintiffs,

12 MICKEY FOWLER and LEISA MAURER,
13 and a class of TRS Plan 3 members,

14 Plaintiffs/
15 Class Representatives,

16 v.

17 DEPARTMENT OF RETIREMENT
18 SYSTEMS,

19 Defendant.

20 Case No. 05-2-00131-1

21 (Consolidated with
22 No. 05-2-02141-9)

23 DECLARATION OF
24 SARAH E. BLOCKI IN
25 RESPONSE TO JULY 5, 2023,
 DECLARATION OF
 ALEXANDER F. STRONG

20 I, Sarah E. Blocki, hereby certify and declare as follows:

21 1. I am over 18 years of age and competent to testify. I make the following
22 declaration based on personal knowledge.

23 2. On May 29, 2023, I signed a declaration in opposition to Plaintiffs' motion
24 for summary judgment. The May 2023 declaration attached a May 2021 declaration I gave

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DECLARATION OF SARAH E. BLOCKI IN
RESPONSE TO JULY 5, 2023, DECLARATION OF
ALEXANDER F. STRONG- 1

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1 in the Fowlers' federal court litigation. Both declarations remain accurate today. This
 2 declaration will not repeat the background information provided in the prior declarations.
 3

4 3. On July 3, 2023, Plaintiffs responded to DRS's interrogatories and requests
 5 for production by making various complaints about DRS's earlier responses to "informal
 6 discovery." Declaration of Alexander F. Strong, July 5, 2023 (attaching Plaintiffs'
 7 Responses to Defendant's Interrogatories and Requests for Production as Exhibit 1). This
 8 declaration addresses those complaints.

9 4. On page 5, lines 7–9, of their Exhibit 1, Plaintiffs claim, "According to Ms.
 10 Blocki, the 'transaction' dates that DRS provided are not when the employee contributions
 11 should have begun accruing daily interest." *Id.*, Ex. 1. To the contrary, I made no
 12 assertion in my May 2023 declaration about the date that DRS believed employee
 13 contributions should (or should not) begin to accrue daily interest. My declaration was
 14 limited to identifying potential problems in Mr. Marshall's calculation methodology that
 15 must be explained more fully before DRS can evaluate his calculations.

17 5. On page 5 of Exhibit 1, Plaintiffs discuss a November 2019 status
 18 conference in which DRS's then-counsel informed Plaintiffs that he had been informed
 19 "that all data needed to calculate interest is available electronically in DRS systems . . ."
 20 I was not employed at DRS in November 2019 and have no personal knowledge of (i) the
 21 specifics regarding what DRS staff communicated to its counsel, or (ii) the specifics
 22 regarding what DRS counsel relayed to Plaintiffs regarding the nature and useability of
 23 DRS data. However, I am aware that DRS currently believes that, in general, the
 24 "transaction date" for a particular contribution *is* a reasonable start date for the calculation
 25

1 of daily interest; these “transaction dates” for individual contributions are available
 2 electronically in DRS systems. This is reflected in the recent amendment to WAC 415-
 3 02-150 (implementing daily interest), which uses “transaction dates” as start dates for the
 4 calculation of daily interest. WAC 415-02-150 (effective July 2022).

5 6. On page 5 of my May 2023 declaration, I indicated that technically the
 6 “transaction date” is the date that DRS processed the employer’s electronic transmittal of
 7 data (compensation and hours) for a pay period and electronically posted the
 8 corresponding contribution amount in the employee’s account. Employers send DRS the
 9 contribution funds due for a particular pay period (as an aggregate amount for all
 10 employees) through a separate process. The funds may be received on the transaction date
 11 or slightly before or after the transaction date.

13 7. My understanding is that the DRS database has no means to electronically
 14 extract data to pair the transaction date for an individual contribution with the date money
 15 covering that contribution was actually received by DRS. Such a pairing would require a
 16 manual process through which DRS’s Employer Services Unit would have to locate the
 17 employer data transmittal that contained the particular transaction. The Employer
 18 Services Unit would have to provide information identifying the employer data transmittal
 19 to the Accounts Receivable Unit (AR) so that AR could find the employer payment
 20 associated with the data transmittal and ascertain its date. DRS would have to perform
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1 this manual process up to a million times to provide the date that the money covering each
 2 individual contribution of each individual class member was received.¹

3 8. Even if the work in ¶ 7 were attempted, there could be instances in which
 4 pairing of individual transactions with the dates when contribution money was actually
 5 received could not be done. The following hypothetical illustrates one scenario in which
 6 the pairing would not be possible.

- 8 a. On February 9, an employer transmits employee compensation and
 9 hours for January and calculates that it owes \$300,000 in employee
 10 contributions.
- 11 b. On February 10, the employer sends \$300,000 to DRS through an
 12 electronic funds transfer (EFT). The funds are immediately deposited
 13 in the TRS Plan 2/3 trust fund.
- 14 c. On February 11, errors are discovered in the employer's data
 15 transmittal, and it is determined that only \$290,000 in employee
 16 contributions had been due.
- 17 d. Rather than refund \$10,000 to the employer, DRS credits the
 18 employer's account with \$10,000. In essence, this becomes a
 19 prepayment of a portion of the contributions for the following month.

22
 23
 24 ¹ In July 2020, DRS provided Plaintiffs with a file titled <Fowler Class Clean Accounts Detail with Earning
 25 Period 2020-07-07>. This file contained data for currently active members of the Plaintiff class. This file
 consisted of over a million rows, each row containing data about a single contribution of an individual
 member (Member ID#, Transaction Date, Contribution Amount, Earning Period). In January 2021, DRS
 provided an analogous file for inactive class members.

1 e. On March 9 (reporting February compensation and hours), the
 2 employer also owes \$290,000 in employee contributions. It meets this
 3 obligation with (1) the \$10,000 on credit in its account plus (2)
 4 \$280,000 of additional funds transferred to DRS by EFT on March 10.
 5

6 f. If the employer owed \$200 for a particular member's February
 7 contributions, there is no basis to say that the \$200 is covered by the
 8 \$10,000 credit (funds received on February 10) or by the \$280,000
 9 (funds received on March 10).

10 In short, the contributions transmitted by employers are aggregate amounts, not attributed
 11 to specific individual employees, and individual calculations based on the date when funds
 12 are actually received would not always be possible.

13 9. On page 7 of Exhibit 1, Plaintiffs claim that through my May 2023
 14 declaration, DRS repudiated the use of "transaction dates" as "contribution dates." This is
 15 a misinterpretation of the explanation I provided. As indicated in ¶ 5 above, DRS's
 16 recently adopted daily interest methodology uses "transaction dates" as "contribution
 17 dates" to calculate daily interest.

18 10. The reason I explained that the "transaction date" may be different from
 19 the date that contribution funds are actually received in my May 2023 declaration was to
 20 respond to certain apparent misunderstandings and conclusions in ¶ 26 of Mr. Marshall's
 21 declaration. Declaration of Sarah E. Blocki in Opposition to Plaintiffs' Motion for
 22 Summary Judgment, May 29, 2023, p. 4, ¶ 10.d. (responding to Declaration of John D.
 23 Marshall, April 15, 2023). Mr. Marshall cited RCW 41.50.120 for the proposition that

1 employers were statutorily required to submit contributions (funds) within 15 days
 2 following the end of each calendar month and asserted that “not all employers necessarily
 3 did so.” Through my explanation, I was simply pointing out that because Plaintiffs had
 4 only transaction dates, they had no way to determine with certitude whether the funds
 5 themselves were or were not received by the 15th of the month.
 6

7 11. Mr. Marshall explained that if the transaction date (i.e., the date he
 8 understood to be contribution date) fell after the 15th of the month, he allowed interest to
 9 accrue on the amount beginning on the 15th. This conclusion potentially skewed his
 10 calculations. Assume that a transaction date was December 22.

11 a. If December 22 was the date the employer transmitted contribution data
 12 for *November* and if funds covering the contributions were transferred
 13 within a couple days of December 22, Mr. Marshall’s calculations
 14 allowed the contributions to accrue interest for about a week before
 15 funds were actually received.
 16

17 b. If December 22 was the date the employer transmitted contribution data
 18 for *December*² and if funds were transferred closer to the statutory
 19 deadline on January 15, Mr. Marshall’s calculations allowed the
 20 contributions to accrue interest almost a month before the employee
 21

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 23
 24 ² There are times when, for convenience, an employer may transmit compensation and
 25 hours for a month before the end of the month. In this example, the employer may have
 transmitted early to allow its payroll employees time off during the holidays (when it
 usually would be reporting to DRS).

1 received the paycheck from which the contributions were subtracted
 2 and almost a month before the funds were actually received.

3 12. On page 6 of Exhibit 1, Plaintiffs cite a table DRS provided containing
 4 definitions of the data fields that DRS provided to Plaintiffs. The table indicated that DRS
 5 had provided data in the “transaction date” field in its database, and that this date was “the
 6 date DRS received the member’s TRS Plan 2 contributions from the employer.” Although
 7 Plaintiffs read the definition to mean that the “transaction date” was the date that
 8 contribution money was received (as distinct from the date contribution data was
 9 received), DRS’s recent use of similar terminology suggests that DRS does not draw a
 10 bright-line distinction between the receipt of contribution data and the receipt of
 11 contribution funds. Its business practices have never required it to do so.
 12

13 a. In an example³ in the 2022 amendment of WAC 415-02-150, DRS uses
 14 the terminology “[the] employer submits the following contributions”
 15 without drawing a distinction between the receipt of contribution data
 16 and receipt of contribution funds. The dates for the contributions listed
 17 in the rule are the dates DRS received and processed the data regarding
 18 the contributions, not the dates DRS received the actual funds.
 19

20 Similarly, in the table provided to Plaintiffs, DRS appears to have used
 21

22 ³ The example in the rule begins: “John’s employer submits the following contributions to PERS
 23 Plan 2.”

24

3/11	\$100
3/27	\$100
4/10	\$100

25 The listed dates are the “transaction dates” in the database when *data about* the contributions was submitted by the employer.

the terminology “received the member’s . . . contributions from the employer” without drawing a distinction between receipt of contribution data and receipt of contribution funds.

13. On page 6, FN 2, of Exhibit 1, Plaintiffs refer to a Joint Status Report filed in this cause number in June 2020. It provides:

Review of class member retirement account data reveals that approximately 1,000 of the approximately 23,570 individual member files had anomalies in data due to conversion issues (created when the data was moved from older electronic systems to newer systems over the years) and other related issues. More than half of the anomalous files have been reviewed and corrected using other data in available in the record system, but approximately 400 files remain that will need to be researched and corrected by hand by DRS pension staff.

14. Plaintiffs complain that I failed to acknowledge the approximately 600 files that apparently had been corrected. When I submitted my May 2023 declaration, I had never seen this Joint Status Report, and had no knowledge of the approximately 600 “anomalous files” that had received some sort of correction. One of my first tasks when I was employed was to review the remaining approximately 400 anomalous files. Thus, in my mind, the term “anomalous files” referred only to the 400 files that I was tasked to review. With regard to these files, it was agreed that *no corrections would be made*, and that I would simply highlight data that I believed would warrant special consideration if used to calculate daily interest. Plaintiffs were informed about the significance of the highlighted data in cover letters transmitting the data.

15. On page 7, lines 4-6, of Exhibit 1, Plaintiffs state that Mr. Marshall has revised his calculations to calculate daily interest “from the date when contributions were

1 deducted from class member paychecks at the end of each earnings period.” The
 2 following example reflects my understanding of this statement:

3 a. A hypothetical row in the data provided to Plaintiffs is:

4

Member ID#	Transaction Date	Contribution Amt	Earning Period
11111	8/10/1994	\$50	02/1994 ⁴

5

6 b. Apparently, Mr. Marshall now treats the \$50 contribution as beginning
 7 to accrue interest on March 1, 1994 (the day following the close of the
 8 02/1994 earning period).

9

10 c. A transaction date of 8/10/1994 implies that the \$50 contribution was
 11 subtracted from the employee’s July paycheck, and that the funds
 12 covering the \$50 were received by DRS within a couple days of
 13 August 10 (either before or after).

14 d. Mr. Marshall’s new methodology would allow interest to accrue on \$50
 15 approximately 5 months before the employee ever received the
 16 paycheck from which the \$50 was subtracted, and approximately 5
 17 months before the \$50 was received and deposited into the trust fund.

18

19 16. On page 8, lines 3-4, of Exhibit 1, Plaintiffs accuse DRS of a “failure to
 20 keep records.” To the contrary, throughout the history of TRS Plan 2, DRS has kept the

21

22

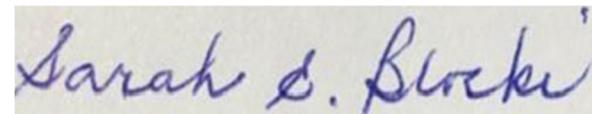
23 ⁴ It is not uncommon for a contribution to be attributed to an earning period well before the transaction date.
 24 This is largely because most teachers work approximately 9 months of the year and are paid over 12 months.
 25 For example, because most teachers do not work in July, the compensation received (and the associated
 contributions) must be attributed to prior months during which the employee did work. An agency that
 provides administrative support to school districts (Washington School Information Processing
 Cooperative) has an algorithm that most employers use to determine how to attribute compensation and
 contributions to prior pay periods. Other employers have developed their own algorithms.

1 records necessary for its business purposes. Nothing in DRS's business operation has
 2 required it to maintain a record of the date that the funds to cover each individual
 3 employee contribution were received and deposited into the trust fund.

4 17. As contemplated in RCW 41.50.130 et seq., when errors in DRS records
 5 are identified, DRS makes corrections and, if appropriate, adjusts payments to members
 6 and beneficiaries. If a court were to enter a final judgment, not subject to appeal, in the
 7 Plaintiffs' favor, I expect that DRS, based on its unique understanding of its own data and
 8 all the nuances related thereto, would devise a reasonable method to calculate the
 9 additional interest Plaintiffs would have received had daily interest been paid on their
 10 contributions before they transferred to TRS Plan 3.

12
 13 I declare under penalty of perjury under the laws of the State of Washington that the
 14 foregoing is true and correct.
 15

16 DATED this 6th day of July 2023 at Lakewood, Washington.



17
 18
 19 Sarah E. Blocki
 20
 21
 22
 23
 24
 25

EXHIBIT C

03/12/25
11:15:59
Ver 3.10

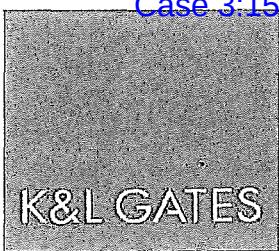
DEPARTMENT OF RETIREMENT SYSTEMS
REVIEW FINANCIAL TRANSACTIONS

MIRP0220
MIRM0220
FINCL

*MEMBER SSN: *SYS/PLAN: T2 K , K
Start At Transaction Mo/Yr: View Non-Posted Transactions: N (Y/N)

Transact Date	Rpt Mo/Yr	Earn Mo/Yr	Dept Nmbr	Member Savings	Member Invoice#	Employer Invoice#	Optional Bill#	Audit Find Id
01/28/2015	01/15	12/14	341111	248.52				
01/28/2015	01/15	11/14	341111	3.72				
01/28/2015	01/15	10/14	341111	7.37				
01/05/2015	12/14	12/14	341111	57.47				
01/05/2015	12/14	11/14	341111	259.07				
01/05/2015	12/14	10/14	341111	3.48				
12/31/2014	REGULAR INTEREST			770.61	Calc on 56044.00 as of 09/30/14			
11/21/2014	11/14	09/14	341111	1.36				
11/21/2014	11/14	11/14	341111	97.26				
11/21/2014	11/14	10/14	341111	239.08				
10/28/2014	10/14	09/14	341111	129.93				

EXHIBIT D



February 9, 2021

By E-mail

Alex Strong
Bendich, Stobaugh and Strong P.C.
126 NW Canal Street, Suite 100
Seattle, WA 98107-4970
Email: astrong@bs-s.com

Re: *Fowler v. Guerin*, Case No. 3:15-cv-05367-BHS
Sixth Installment of Data for "Anomalous Accounts"

Dear Alex:

Enclosed with this letter, Director Tracy Guerin transmits the following six additional files regarding class members:

1. <FowlerInstallment6a>: This file is analogous to the file <Fowler Class Clean Accounts Transfer Data 2020—04-25>, which was previously transmitted to you for the majority of the class members. The data highlighted in blue are "as extracted" by the Department's extraction program. The Department is reviewing this data independent of this litigation.
2. <FowlerInstallment6b>: This file is analogous to the file <Fowler Class Clean Accounts Detail with Earning Period 2020—07-07>, which was previously transmitted to you for the majority of the class members.
3. <FowlerInstallment7a>: This file is analogous to the file <Fowler Class Clean Accounts Transfer Data 2020—04-25>, which was previously transmitted to you for the majority of the class members. The data highlighted in blue are "as extracted" by the Department's extraction program. This data will likely require special handling in subsequent calculations. The Department is reviewing some of this data independent of this litigation.
4. <FowlerInstallment7b>: This file is analogous to the file <Fowler Class Clean Accounts Detail with Earning Period 2020—07-07>, which was previously transmitted to you for the majority of the class members.

5. <FowlerInstallment8a>; This file is analogous to the file <Fowler Class Clean Accounts Transfer Data 2020—04-25>, which was previously transmitted to you for the majority of the class members. The data highlighted in blue are “as extracted” by the Department’s extraction program. This data will likely require special handling in subsequent calculations. The Department is reviewing some of this data independent of this litigation.
6. <FowlerInstallment8b>; This file is analogous to the file <Fowler Class Clean Accounts Detail with Earning Period 2020—07-07>, which was previously transmitted to you for the majority of the class members.

The data in these files were initially withheld from the Director’s data production because the members were among 389 individuals that required a manual review.¹ The Director reviewed these three member accounts to determine whether the extracted data were accurate. Unless flagged for further review as indicated above, the Director found that the extracted data accurately reflected transactions in the members’ accounts.

The Director believes that certain entries, which are accurate for purposes of the Department’s business operations, may lead to inaccurate results when used by Plaintiffs to calculate “daily interest” under their theory of the case. To the extent possible, the Department has highlighted the entries that it believes may require special handling in the calculation of “daily interest.”²

Upon review, the Director found that the accounts of the three members referenced in <FowlerInstallment6a> contained transactions that had occurred after the member’s transfer to TRS Plan 3. For two of the three, the additional transactions have no relevance to this lawsuit, and, therefore, do not appear in <FowlerInstallment6b>, provided here. For the third member, the additional transactions may be relevant to the lawsuit. Because they were not picked up by the extraction program, they have been added to <FowlerInstallment6b> manually in red font.

The data in <FowlerInstallment7b> are shown on seven sheets as follows:

1. <ContrRev> contains data for one member for whom contributions were initially reported in TRS Plan 2 (T2) for periods during which the member was ineligible. When it was later discovered that these contributions had been erroneously reported, the contributions were reversed through a series of negative entries. The contributions and the regular interest on those contributions (from the time made through the time reversed) were refunded to the member. Both the original transactions and the subsequent reversing transactions are provided, with highlighting as explained above.

¹ Names of these members were provided to Plaintiffs in May 2020 in the file <Fowler Class Review Accounts – Names Only 2020-04-25>

² There may be other transactions in the members’ accounts that also require special handling.

2. <Conversion> contains data for twelve members. These members had entries in their extracted data that appear in the Department's records as "Conversion Errors" and "Conversion Corrections." Conversion Errors arose on December 31, 1992, when the Department converted from a prior database to its current database (Member Information System or MIS). Although the "Conversion Errors" contained information necessary for the Department's business operations, the Department subsequently audited accounts and corrected any Conversion Errors that inaccurately affected the balance in a member's account. These corrections appear in the Department's records as "Conversion Corrections." The data provided to Plaintiffs include the entries for Conversion Errors and Conversion Corrections, with highlighting as explained above.
3. <PriorWD> contains data for 14 members. These members became members of T2, then separated from T2 service and withdrew all accumulated contributions in their T2 individual accounts (contributions plus regular interest). Later, these members returned to service as T2 members. When a member returned to service, a new record for the member was created in the Department's database.

At some point, after the member's withdrawal, the member's employer reported additional transactions related to the pre-withdrawal employment, and these transactions were reported in the member's *old* record. The Department's program extracted data from the *new* record *but not the old*. The member's post-withdrawal transactions from the *old* record have been entered in <FowlerInstallment7b> manually in red font.

In some cases, the member's new records contain a "Conversion Error" that duplicates the post-withdrawal transactions. As explained above with regard to <FowlerInstallment 7a>, the Department is reviewing these accounts independent of this litigation. This review may lead to small adjustments in these accounts.

4. <Restorations> contains data for five members who restored service credit by making the required payments. These restoration payments are included in the data provided. The data are likely to require a specially tailored treatment in order to calculate "daily interest" accurately. The data for these members are provided, with highlighting as explained above.
5. <SSNCorr> contains data for one member. This member has some contributions that were initially reported under an incorrect social security number, (SSN) but later transferred to the correct social security number. The data for this member are provided, with highlighting as explained above.
6. <SysTran> contains data for one member. This member has some contributions that were reported in one retirement system but later transferred into T2. To accommodate

the calculation of "daily interest," the transaction date provided for any given contribution is the date the contribution was made in the original system, not the date the contribution was transferred into T2. The data for this member are provided, with highlighting as explained above.

7. <NoSpecialConsiderations> contains data for five members. The contribution data for these members are accurate and are provided, with highlighting as explained above.

The data in <FowlerInstallment8b> are shown on nine sheets as follows:

1. <ContrRev> contains data for four members for whom contributions were initially reported in TRS Plan 2 (T2) for periods that were later found to be ineligible. When either the Department or the member's employer discovered that these contributions had been erroneously reported, the contributions were reversed through a series of negative entries. The contributions and the regular interest on those contributions (from the time made through the time reversed) were refunded to the member. Both the original transactions and the subsequent reversing transactions are provided, with highlighting as explained above.
2. <Conversion> contains data for 17 members. These members had entries in their extracted data that appear in the Department's records as "Conversion Errors" and "Conversion Corrections." Conversion Errors arose on December 31, 1992, when the Department converted from a prior database to its current database (Member Information System or MIS). Although the "Conversion Errors" contained information necessary for the Department's business operations, the Department subsequently audited accounts and corrected any Conversion Errors that inaccurately affected the balance in a member's account. These corrections appear in the Department's records as "Conversion Corrections." The data provided to Plaintiffs include the entries for Conversion Errors and Conversion Corrections, with highlighting as explained above.
3. <LateReporting> contains data for two members. When an employer reports contributions for an earlier earning period, the Department begins to award regular interest on those contributions only after they are reported and received by the Department. The contribution data for these members are accurate and are provided, with highlighting as explained above.
4. <Mbr#Corr> contains data for six members. Members are identified by "Member Numbers" in the Department's database.³ For the members on this sheet, either

³ Class members are identified by this member number in the contribution detail provided to Plaintiffs.

- a. Some of their contributions were erroneously reported by the employer under another member number and later transferred into their correct member number; or
- b. Some contributions that did not belong to the class member were erroneously reported by the employer under the class member's number. These contributions were later transferred to the correct member number.

Both the original transactions and the subsequent reversing transactions, if any, are provided, with highlighting as explained above.

5. <Mult-OtherConsider> contains data for 17 members. Data for members listed here either involve more than one of the special considerations listed here or other special circumstances. The contribution data for these members are correct. However, due to audits and other special circumstances, the data of these members are likely to require a specially tailored treatment in order to calculate "daily interest" accurately. The contribution data for these members are provided, with highlighting as explained above.
6. <SSNCorr> contains data for ten members. These members all have some contributions that were initially reported under an incorrect social security number, (SSN) but later transferred to their correct social security numbers. To accommodate the calculation of daily interest, the transaction date provided for any given contribution is the date the contribution was made under the incorrect SSN, not the date the contribution was transferred into the correct SSN. The data for these members are provided, with highlighting as explained above.
7. <SysTran> contains data for 17 members. These members all have some contributions that were initially reported in one retirement system, but later transferred into T2. To accommodate the calculation of daily interest, the transaction date provided for any given contribution is the date the contribution was made in the original system, not the date the contribution was transferred into T2. The data for these members are provided, with highlighting as explained above.
8. <SysTran-SSN> contains data for one member. This member's contributions are affected by the considerations listed in both the <SSNCorr> and the <SysTran> sheets described above. The data for this member are provided, with highlighting as explained above.
9. <NoSpecialConsideration> contains data for four members. The contribution data for these members are accurate and are provided, with highlighting as explained above.

Some of the members in this <FowlerInstallment8b> installment had prior withdrawals. These members became members of T2, then separated from T2 service and withdrew all accumulated contributions in their T2 individual accounts (contributions plus regular interest).

Later, these members returned to service as T2 members. When a member returned to service, a new record for the member was created in the Department's database.

At some point, after the member's withdrawal, the member's employer reported additional transactions related to the pre-withdrawal employment, and these transactions were reported in the member's old record. The Department's program extracted data from the new record but not the old. The member's post-withdrawal transactions from the old record have been entered in <FowlerInstallment8b> manually in red font.

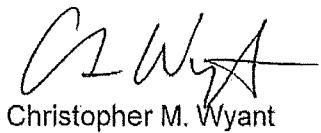
In some cases, the member's new records contain a "Conversion Error" that duplicates the post-withdrawal transactions. As explained above with regard to <FowlerInstallment 8a>, the Department is reviewing these accounts independent of this litigation. This review may lead to small adjustments in these accounts.

* * *

While all of the data above were extracted in a manner consistent with all other member data, the Director reserves all rights to object to any calculation of "daily interest" that does not adequately address the various matters described above.

Please let us know if you have questions regarding the data provided in this sixth installment. The Director continues to review the remaining anomalous data and will provide further updates as they are available.

Very truly yours,



Christopher M. Wyant

Enclosures

EXHIBIT E

The Honorable Benjamin H. Settle

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

MICKEY FOWLER, LEISA MAURER, and a class of similarly situated individuals,

Plaintiffs,

V.

TRACY GUERIN, Director of the Washington State Department of Retirement Systems,

Defendant.

Case No. 3:15-cv-05367-BHS

DEFENDANT'S RESPONSES AND
OBJECTIONS TO PLAINTIFFS'
INTERROGATORIES AND REQUESTS
FOR DOCUMENTS DATED JANUARY
31, 2025

Pursuant to Federal Rules of Civil Procedure 26, 33, and 34, Defendant Kathryn Leathers¹ (“the Director”) provides these objections and responses to Plaintiffs’ Interrogatories (“Interrogatories”) and Requests for Production of Documents (“Requests”), served on January 31, 2025 (collectively, “Discovery Requests”). Each of the following responses is made only for the purposes of this action. Each response is subject to all rights to objections as to relevance, materiality, and admissibility of any and all information and documents requested, and to any

¹ Kathryn Leathers was recently appointed to serve as Director of the Department of Retirement Systems. The Director will complete the required procedure to substitute Ms. Leathers for Ms. Guerin.

1 and all objections on any ground that would require exclusion of any response if it were
 2 introduced in court. All evidentiary objections are expressly reserved.

OBJECTIONS TO INSTRUCTIONS AND DEFINITIONS IN INTRODUCTION

4 1. The Director objects to these Interrogatories and Requests in that they
 5 inappropriately seek information that should be sought in expert discovery. The Director
 6 provides this response now, which identifies the proposed computations, notes issues remaining
 7 to be addressed, and provides examples of the proposed computations. Nonetheless, the
 8 Director is in the process of retaining an expert which will review (and potentially refine and
 9 revise) the computation, present it in an expert report, and provide expert testimony at a
 10 hearing/trial regarding the appropriate amounts due to the Class Members.

11 2. The Director objects to the Interrogatories and Requests on the basis that they
 12 seek information subject to the attorney-client privilege, the work product doctrine, or both.
 13 Much of the information requested in the Interrogatories and Requests seek information that
 14 constitutes work with, or communications between, the Washington State Department of
 15 Retirement Systems, on the one hand, and its counsel, on the other. The Director will not
 16 provide or disclose information that is subject to attorney-client privilege or work product
 17 doctrine, nor will it produce any privileged materials.

18 3. The Director objects to the Interrogatories and Requests to the extent they
 19 attempt to impose requirements not included in Federal Rules of Civil Procedure 33 and 34.
 20 The Director will respond to Plaintiffs' Interrogatories and Requests as required by the Federal
 21 Rules of Civil Procedure.

22 4. The Director objects to paragraph (b) in Plaintiffs' Introduction to the extent it
 23 attempts to impose a requirement that responses to Requests include "information in the
 24 possession of your attorneys, or other persons directly or indirectly employed by you,
 25 representing you, or connected with you or your attorneys, or anyone on your behalf subject to
 26 your control or direction," which is not required by Federal Rule of Civil Procedure 34. The

1 Director further objects to the extent the Introduction attempts to impose requirements in
 2 answering Interrogatories beyond those required by Federal Rule of Civil Procedure 33. The
 3 Director will respond to the Plaintiffs' Interrogatories and Requests as required by the Federal
 4 Rules of Civil Procedure. The Director's response to the Requests and Interrogatories reflects
 5 the knowledge of those persons who, the Director believes, have information regarding this
 6 matter. If the Director discovers other individuals with first-hand knowledge regarding this
 7 matter, and their information adds to what is reflected in the Director's responses, those
 8 responses will be supplemented.

9 5. The Director objects that the Discovery Requests do not specify a relevant time
 10 period, and such Discovery Requests are therefore overly broad and unduly burdensome and
 11 seek documents and information that are irrelevant to the claims in this case. The Director is
 12 willing meet and confer with Plaintiffs regarding a reasonable and appropriate relevant time
 13 period.

14 6. The Director objects to the definition of "Department" as overly broad and
 15 unduly burdensome to the extent it includes persons and entities that are not within the
 16 Directors' control.

17 7. The Director objects to the definition of "Identify" as overly broad, unduly
 18 burdensome, and creating discrete subparts of Interrogatories that would exceed the limits of
 19 Federal Rule of Civil Procedure 33(a)(1). The Director further objects to the definition to the
 20 extent it would preclude the Director from exercising her right to produce business records
 21 pursuant to Federal Rule of Civil Procedure 33(d). The Director will provide information
 22 sufficient for the parties to understand the identity of individuals, events, and documents.

23 8. The Director objects to the definitions of "Omitted interest," "Omitted transfer
 24 payment," and "Investment returns." The Director further disagrees that any "Omitted interest"
 25 or "Omitted transfer payment" was "received and retained in the TRS Plan 2/3 trust fund." The
 26

1 Director will provide the appropriate terms and definitions in her response to Interrogatory No.

2 1.

3 **OBJECTIONS AND RESPONSES TO INTERROGATORIES AND REQUESTS FOR**
 4 **DOCUMENTS**

5 **INTERROGATORY NO. 1:** Please describe what calculations were made or planned by the
 6 Department of the amounts of omitted interest, omitted transfer payment, and/or investment
 7 returns in this case up to the date of the Department's final response to these discovery requests,
 8 including for each calculation:

- 9 (1) a description of what was done and/or is planned;
- 10 (2) the dates(s) and time period(s) when any calculation was done or planned;
- 11 (3) the identities of those who worked on the calculation and the planning, including
 any experts;
- 12 (4) descriptions of the scope of work, the data used in each calculation and plan, and
 what each person did; and
- 13 (5) descriptions of the results, output, and calculations obtained, including any amounts
 of omitted interest, omitted transfer payment, and/or investment returns for each teacher
 or for an aggregate of teachers, including the class as a whole.

14 **ANSWER:**

15 The Director objects to this Interrogatory on the basis that it seeks information subject
 16 to the attorney-client privilege, the work product doctrine, or both. The Director will not provide
 17 such information. The Director further objects to this Interrogatory as unduly burdensome,
 18 overly broad, and not proportional to the needs of the case because it requests information not
 19 relevant to any party's claim or defense and, even if it did, the burdens of providing the
 20 requested information outweigh any potential benefit. The Department further objects that the
 21 term "calculations" is overbroad, unduly burdensome, vague, ambiguous, and fails to identify
 22 with reasonable particularity the information sought. The Director further objects to this
 23

1 Request as it attempts to impose on the Director an obligation to predict what she might do in
 2 the future, rather than to provide factual information. The Director further objects to this
 3 Interrogatory on the basis that it contains multiple subparts that constitute separate
 4 interrogatories for the purposes of determining the total number of interrogatories Plaintiffs
 5 may serve in this litigation. The Director objects to this Interrogatory as overbroad, unduly
 6 burdensome, irrelevant, and not proportional to the needs of the case because it fails to identify
 7 a relevant time period.

8 Subject to and notwithstanding the foregoing objections, the Director responds as
 9 follows:

10 The Director will interpret this request to be seeking the Director's method for
 11 computing:

- 12 • **First Component:** the difference between the interest credited to the Class
 13 Members and the revised interest to be credited to the Class Members accounting
 14 for daily interest.
- 15 • **Second Component:** the difference between the "additional payment" credited
 16 to the Class Members and the revised "additional payment" to be credited to the
 17 Class Members under RCW 41.32.8401. The Director refers to this "additional
 18 payment" as the "Additional Transfer Payment."
- 19 • **Third Component:** The interest based on the two prior components. The
 20 Director disputes Plaintiffs' characterization of this as "Investment Returns,"
 21 and the Plaintiffs' proposed method for determining the proper rate. Instead, the
 22 rate should be "what a reasonably prudent person investing funds so as to
 23 produce a reasonable return while maintaining safety of principal . . . would
 24 receive." *Schneider v. County of San Diego*, 285 F.3d 784, 792 (9th Cir. 2002)
 25 (internal quotation marks and citations omitted). Subject to clarification by the
 26

Court, the Director contends the rate is an issue of fact that should be determined through expert testimony consistent with *Schneider*.

The Director is working to complete a preliminary calculation of the first component for the first, approximately, 23,000 Class Members, but this is not yet completed. Moreover, this is not the entirety of the class, and there are factual issues and other complexities (see *infra*, Section V).

The Director, in response to requests by the Department's counsel, has asked numerous individuals to work on aspects of this computation. The Director identifies the following individuals as having first-hand knowledge related to the computations: Tye Knudsen, Greg Deam, Sarah Blocki, Joel Farson, and Rebecca Eaton. Leaders at the Department, counsel at the Washington State Office of the Attorney General, and counsel at K&L Gates have been involved in related discussions. Both the computations and the related discussions implicate attorney-client privilege and the work product doctrine.

There are a variety of ways in which these calculations can be completed. The Director believes the Department's methodology is practical, legal, logical, and fair. The Director, however, is open to discussion with Plaintiffs regarding the different aspects of these calculations. Moreover, the Director is currently in the process of identifying and retaining an expert to evaluate both Plaintiffs' proposal and the Director's proposal, and to identify which approach, or if another approach, is the most reasonable in their expert opinion.

The Director has attached as Exhibit A, an Excel spreadsheet (provided in native format). The following written responses elucidate the process set out in the spreadsheet. Exhibit A contains an application of the Director's proposed methodology to two individuals. Exhibit A, Sheet 1 (Screenshots) is a screenshot from the DRS Member Information System ("MIS"), showing the manner in which a particular member's, (here Member #864675), contributions are recorded in the MIS. DRS has previously extracted the details of all

1 contributions for all class members and provided them to Plaintiffs in various Excel files.² The
 2 second sheet is for an individual Class Member with relatively few transactions, Member #
 3 864675, allowing for a simpler explanation of the proposed calculations that follow. Exhibit A,
 4 Sheet 2 (Member 864675 Computation). An additional Class Member, Member # 00020249,
 5 with more transactions is provided in Exhibit A, Sheet 3 (Member 00020249 Computation) to
 6 depict this methodology on a Class Member with considerably more transactions. However,
 7 Member # 00020249's transactions involve two of the complexities described *infra*, Section V
 8 (Negative Transactions and MM/00/YYYY). For Member # 00020249 the calculations were
 9 conducted in the same manner as for Member # 864675, without varying the process to account
 10 for these issues, because there are questions of fact and assumptions that are properly addressed
 11 by expert testimony and discovery. As mentioned, the Director is currently in the process of
 12 identifying and retaining an expert to opine on these issues and others related to which proposal
 13 is most reasonable in their expert opinion.

14 I. Glossary of Terms

15 The attached Exhibit A, as well as the description that follows uses the following terms:

- 16 • “**Contribution**” or “**Contribution Amount**” – Each month, a member’s employer
 17 reports any contributions to TRS Plan 2 that have been subtracted from the
 18 member’s paycheck. This amount recorded in the Department’s database is referred
 19 to here as a “**Contribution Amount**.”
- 20 • “**Transaction Date**” – The date a Contribution Amount or other Transaction is
 21 recorded in the Department’s database.

22
 23
 24 ² <Fowler Class Clean Accounts Detail with Earning Period 2020-07-07.csv>; <Fowler Detail
 25 T2-T3 Inactive CLEAN Transfers Jan 6.2021.csv>; <FowlerInstallment1b.xlsx>;
 26 <FowlerInstallment2b.xlsx>; <FowlerInstallment3b.xlsx>; <FowlerInstallment4b.xlsx>;
 <FowlerInstallment5b.xlsx>; <FowlerInstallment6b.xlsx>; <FowlerInstallment7b.xlsx>;
 <FowlerInstallment8b.xlsx>; and <FowlerInstallment9b.xlsx>.

- 1 • “**Earning Period**” – The month during which the compensation underlying a
2 particular Contribution was earned.
- 3 • “**Quarters**” – For purposes of the proposed formula that calculates daily interest
4 compounded quarterly, the number of days that Contributions remained in Plan 2
5 must be converted into quarters.
- 6 • “**Transfer Date**” – The date the member’s TRS Plan 2 Contributions (and interest
7 thereon) were transferred into TRS Plan 3.
- 8 • “**Class Member**” – Those individuals within the certified class.
- 9 • “**Transaction**” – An event that changes the balance in a member’s Plan 2 account.
- 10 • “**Converted Transaction Date**” – Because the DRS system logs Transaction Dates
11 as YYYYMMDD, the Transaction Date must be converted into MM/DD/YYYY.
- 12 • “**Interest from Transaction Date to Transfer Date**” – For each separate
13 Transaction, the amount of daily interest compounded quarterly for that Transaction
14 from the Transaction Date to the Transfer Date.
- 15 • “**Calculated Interest**” – For a given Class Member, the total daily interest
16 compounded quarterly for all Transactions. This is the sum of interest calculated for
17 each of the individual Transactions.
- 18 • “**Actual Interest**” – The amount of interest that was originally credited to the Class
19 Member’s [notional] Plan 2 account and transferred to Plan 3.
- 20 • “**Value of Contribution on 1/1/1996**” – This term contains two categories. For
21 Contributions with Transaction Dates prior to 1/1/1996, the value of such
22 contribution on 1/1/1996, including daily interest compounded quarterly. For
23 Contributions with Transaction Dates after 1/1/1996 that relate to earnings periods
24 prior to 1/1/1996, the value of such Contribution without interest.

- “**Calculated Transfer Basis**” – For a given Class Member, the revised transfer basis, based on daily interest compounded quarterly for all Transactions. This is the sum of the Value[s] of Contribution[s] on 1/1/1996 for each relevant transaction.
- “**Actual Transfer Basis**” – the Transfer Basis that was originally used for the Class Member.
- “**Additional Transfer Payment**”- This is calculated by finding the difference between the Calculated Transfer Basis and the Actual Transfer Basis and then multiplying by the relevant percentage (65%, 45%, or 0%).

II. First Component Calculation

There are multiple possible approaches, each requiring expert analysis and testimony to determine its appropriateness. The Director is considering the following method to compute the First Component for a particular Class Member. The description that follows refers to excerpts from Exhibit A.

Member #	Contribution Amt	Transaction Date	Earning Period				Converted Transaction Date	Days in Plan 2 Prior to Transfer	Quarters	Value of Contribution on Transfer Date	Interest from Transaction Date to Transfer Date
864675	150.56	19980109	199711	1998	1	9	1/9/1998	31	0.339493498	\$151.26	\$0.70

Exhibit A, Sheet 2 (Member 864675 Computation) (Screenshot of Columns D-O and Rows 9-10).

Step 1:

For each of the Class Member’s Transactions, using Member #864675, the first step in the Director’s proposal is to determine the days the Contribution was in Plan 2 prior to transfer to Plan 3. This number is shown in the column labeled “Days in Plan 2 Prior to Transfer,” in the excerpt above. That number is equal to the Transfer Date minus the Transaction Date.

For example, the Transfer Date for Member #864675 is 2/9/1998, and the Converted Transaction Date for that Contribution is 1/9/1998. Thus, the total “Days in Plan 2 prior to Transfer” is 31 days. The days are then converted to quarters to be used in a formula that

1 compounds interest quarterly.³ This results in approximately .339 quarters.

Step 2:

Next, the value of the Contribution on the Transfer Date is calculated as follows. This is shown in the column labeled “Value of Contribution on Transfer Date.”

Value of Contribution on Transfer Date =
(Contribution Amount) x $(1 + \text{Quarterly Rate})^{\text{Quarters}}$

Stated differently:

Value of Contribution on Transfer Date =
(Contribution Amount) x $(1+.055/4)^{\text{Quarters}}$

Through this formula, daily interest is compounded quarterly. Using the numbers provided above for Member #864675 (with some minor rounding⁴ for ease of explanation):

$$\$151.26 = \$150.56 \times (1+.055/4)^{.339}$$

Step 3:

Next, the difference between the Value of Contribution on Transfer Date and the Contribution Amount represents the Interest from Transaction Date to Transfer Date.

Interest from Transaction Date to Transfer Date =

Value of Contribution on Transfer Date – Contribution Amount

For this Class Member, Member #864675, that is:

$$\$151.26 - \$150.56 = \$0.70$$

At this point, the above three steps are repeated for each of the Class Member's Contributions, and the results are added together to determine the total Calculated Interest. As

³ The average days in a quarter are 91.3125. This is computed over a four-year period: $(365 + 365 + 365 + 366)/16$. Therefore the “Days in Plan 2 Prior to Transfer” is divided by 91.3125 to be converted into quarters.

⁴ The actual calculations in Exhibit A do not use the same rounding that is being used to describe the calculations, which is only for ease of explanation in this interrogatory answer.

1 depicted in Exhibit A, doing so for Member #864675 yields \$171.41 in Calculated Interest.
 2 Exhibit A, Sheet 2 (Member 864675 Computation), Column O.

3 **Step 4:**

4 The next step is to subtract the Actual Interest (interest that was credited to the Class
 5 Member's account and subsequently transferred to Plan 3) from the Calculated Interest:

6 First Component = Calculated Interest – Actual Interest

7 For this Class Member, Member #864675:

8 $\$28.09 = \$171.41 - \$143.32$

9 Therefore, the total calculation for the First Component for this Class Member, Member
 10 #864675, is \$28.09.

11 **III. Second Component Calculation**

Days from Transaction Date to 1/1/1996	Quarters	Value of Contribution on 1/1/1996	Interest from Transaction Date to 1/1/1996
		63.61	
		27.3	
		63.43	
		8.73	
21	0.229979466	\$52.36	\$0.16
21	0.229979466	\$104.24	\$0.33
Calculated Transfer Basis		\$319.67	
Actual Transfer Basis		319.18	
Difference		\$0.49	
65% of Difference		\$0.32	

23 Exhibit A, Sheet 2 (Member 864675 Computation).

24 **Step 1:**

25 The Second Component, while similar to the First Component, requires some additional
 26 calculations. First, the Value of Contribution on 1/1/1996 is calculated in conceptually the same

1 manner as the Value of Contribution on Transfer Date for Component 1, for those contributions
 2 before 1/1/1996 (the Statutory Date established by RCW 41.32.8401). For this Class Member,
 3 Member #864675, the Value of Contribution on 1/1/1996 equals \$52.36 and \$104.24, for two
 4 Contributions that occurred on 12/11/1995.

5 The data for the Class Member, Member #864675 in this example also includes
 6 contributions with Transaction Dates after 1/1/1996 that were earned prior to 1/1/1996 (those
 7 contributions are highlighted in green). For those Contributions, the Director's proposed
 8 method considers the Value of Contribution on 1/1/1996 to be equal to the Contribution Amount
 9 (without interest).

10 The "Value of Contribution on 1/1/1996" for each relevant Contribution is added together.
 11 The sum is the Calculated Transfer Basis (upon which the Transfer Payment is calculated). For
 12 this Class Member, Member #864675, the Calculated Transfer Basis is \$319.67.

13 **Step 2:**

14 The next step is to determine the difference between the Calculated Transfer Basis and
 15 the Actual Transfer Basis.

$$16 \quad \text{difference} = \text{Calculated Transfer Basis} - \text{Actual Transfer Basis}$$

17 For this Class Member, Member #864675, this is:

$$18 \quad \$0.49 = \$319.67 - \$319.18$$

19 **Step 3:**

20 The last step is to multiply the difference between the Calculated Transfer Basis and the
 21 Actual Transfer Basis by the relevant percentage (65%, 45%, or 0%) to determine the
 22 Additional Transfer Payment, which yields the Second Component for this Class Member,
 23 Member #864675.

$$24 \quad \text{Second Component} =$$

$$25 \quad (\text{difference between Calculated Transfer Basis and Actual Transfer Basis}) \times (\text{percentage})$$

26 For this Class Member, Member #864675, this is:

$$1 \quad \$0.32 = \$0.49 \times 65\%$$

2 Therefore, the total calculation for the Second Component is \$0.32 for this Class Member,
 3 Member #864675.

4 **IV. Third Component Calculation**

5 The beginning of the Third Component is the sum of the First and Second Components.
 6 For this Class Member, Member #864675, that is:

$$7 \quad \$28.41 = \$28.09 + \$0.32$$

8 The next step would be to apply an appropriate rate to determine the amount that is required
 9 to justly compensate the Class Members for an alleged unconstitutional taking that occurred in
 10 the past. This is not the amount that the Plan 2/3 trust fund earned on the funds that were
 11 allegedly taken from the Class Members. Rather, in a Section 1983 action predicated on an
 12 unconstitutional taking, the amount of prejudgment interest is “what a reasonably prudent
 13 person investing funds so as to produce a reasonable return while maintaining safety of principal
 14 . . . would receive.” *Schneider v. County of San Diego*, 285 F.3d 784, 792 (9th Cir. 2002)
 15 (internal quotation marks and citations omitted). This requires “evidence of the rate that would
 16 be generated by investment in a diverse group of securities, including treasury bills.” (*Id.* at
 17 793) and is an issue of fact. *Id.* at 790 The Director is seeking clarity from the Court and is
 18 seeking an expert to opine as to the appropriate applicable rate as well as the actual computation
 19 of such amounts. This expert witness will assemble and present evidence and will do so as soon
 20 as the Court confirms that the calculation of interest in this case will be done in accordance with
 21 *Schneider*.

22 **V. Factors Not Addressed in this Calculation.**

23 The Director has used the example of Class Member, Member #864675, to illustrate its
 24 proposed computation. The Director has also conducted the proposed calculations for an
 25 additional Class Member, Member #00020249, on Exhibit A, Sheet 3, Member 00020249
 26 Computation. Many other issues apply to other Class Members, including Member #00020249,

1 which must be addressed where they arise. These include:

- 2 1. **Anomalous data for 389 Individuals:** When the Director initially provided data to
3 Plaintiffs, information for 389 individuals was withheld to confirm its accuracy.
4 After review, the Director provided data on these members to Plaintiffs *as it appears*
5 *in the Department's database* and, to the extent possible, highlighted transactions
6 that it believed may require special handling in the calculation of daily interest. The
7 Department is working on proposals for the handling of various categories of these
8 anomalies.
- 9 2. **Negative Transactions:** Certain transactions in the Department's database are
10 negative. These entries reverse prior Contribution Amounts that were incorrect. The
11 Department is working on a proposal for a reasonable way to handle these
12 transactions within the context of its general proposal.
- 13 3. **MM/00/YYYY:** Some Transaction Dates appear in the form mm/00/YYYY – i.e.
14 no specific day of the month is recorded for the transaction. The Department is
15 working on a proposal for handling this issue.
- 16 4. The Director anticipates other issues will arise.

17 **VI. Conclusion**

18 Per the above, the Director reserves the right to modify or supplement this response
19 subject to an expert retention, as well as the Director's ongoing investigation into the
20 allegations, new information, and/or legal research or analysis, as well as any other basis
21 permitted under the Federal Rules of Civil Procedure.

22

23 **REQUEST FOR DOCUMENTS NO. 1:** Please provide all documents relating to the
24 calculations mentioned in the question and/or answer to Interrogatory No. 1, including those
25 pertaining to instigation of the work, the work plan, instructions, specifications, drafts, other
26 items pertaining to how the work will be or was conducted, the calculations' output or results

1 sought, and comments and communications about the plan, scope of work, calculations, output,
 2 and/or results.

3 **RESPONSE:**

4 The Director objects to this Request on the basis that it seeks information subject to the
 5 attorney-client privilege, the work product doctrine, or both. The Director will not produce such
 6 documents. The Director further objects to this Request as unduly burdensome, overly broad,
 7 and not proportional to the needs of the case because it requests documents not relevant to any
 8 party's claim or defense and, even if it did, the burdens of providing the requested information
 9 outweigh any potential benefit. The Director further objects to the phrase "all documents
 10 relating to the calculations mentioned in the question and/or answer to Interrogatory No. 1" as
 11 overbroad, unduly burdensome, vague, ambiguous, and failing to identify with reasonable
 12 particularity the documents sought. The Director objects to this Request as overbroad, unduly
 13 burdensome, irrelevant, and not proportional to the needs of the case because it fails to identify
 14 a relevant time period. Finally, to the extent the Director's objections to Interrogatory No. 1 are
 15 equally applicable to this Request because the Request incorporates the Interrogatory by
 16 reference, the Director objects on those bases as well.

17 Subject to and notwithstanding the forgoing objections:

18 Plaintiffs have already received numerous documents and information, including the
 19 following:

- 20 • Smith_001; Bates stamped Smith_0000001–2834, produced on June 15, 2021
- 21 • Smith_002; Bates stamped Smith_0002835–6071, produced on June 16, 2021
- 22 • Smith_003; Bates stamped Smith_0006072–8915, produced on June 18, 2021
- 23 • Smith_004; Bates stamped Smith_0008916–10511, produced on June 23, 2021
- 24 • Public Record Request documents, produced in 2020–2021
- 25 • Class member information and data
- 26 • Documents and information in related proceedings

1 There are many hundreds of thousands of emails and well over 700 gigs of material that could
 2 be implicated by Plaintiff's request, the vast majority of which is subject to attorney-client and
 3 work product privileges. Reviewing all this material would be an enormous expense and burden
 4 to the Director, far outweighing any potential relevance to this action.

5 Nonetheless, the Department is willing to meet and confer to determine the scope of
 6 reasonable requests as well as a reasonable date limitation, search terms, and custodians.

7 The Director reserves the right to modify or supplement this response as this case
 8 proceeds, based on the Director's ongoing investigation into the allegations, new information,
 9 and/or legal research or analysis, as well as any other basis permitted under the Federal Rules
 10 of Civil Procedure.

11 **REQUEST FOR DOCUMENTS NO. 2:** Please provide all documents considered by,
 12 mentioned by, or created by or received by Sarah Blocki while working with or assisting "DRS
 13 with needs related to this litigation" and "active in preparing the data to be produced to the
 14 plaintiffs." Blocki [5/17/21] Dec.; Blocki [5/31/23] Dec. This includes all documents she
 15 created, received, and/or viewed in connection with any of this work—"questions noted by the
 16 programmer," programmers' notes, emails, answers to questions, instructions to programmers,
 17 queries, communications with others in the Department—all information and details about how
 18 DRS's interest crediting program worked; all information showing where the contribution dates
 19 are found (Blocki [5/31/23] Dec. at 5, lines 21-24), all information showing why (a)
 20 "transaction dates" were provided to plaintiffs instead of the contribution dates (*id.* at line 25;
 21 *id.* at 6, lines 1-6) and (b) why contribution dates were needed or useful for calculations, and
 22 all information concerning Sarah Blocki's views as to how the calculation would be made in an
 23 "appropriate manner," as Ms. Blocki suggests.

24 **RESPONSE:**

25 The Director incorporates by reference her response to Request for Documents No. 1.

26 **REQUEST FOR DOCUMENTS NO. 3:** Please provide all calculations (as described in

1 Interrogatory No. 1) and estimates of value or cost of this case, including omitted interest,
2 omitted transfer payment, and investment returns, provided to elements of the State, including
3 the Department, the Legislature, the Select Committee on Pension Policy, the Department's
4 budget office, the State Actuary, the Office of Financial Management, the Attorney General's
5 Office, and the State Treasurer.

6 **RESPONSE:**

7 The Director incorporates by reference her response to Request for Documents No. 1.

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10 DATED this 7th day of March, 2025.
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1
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Source Data: Screenshot from MIS (Member Information System--DRS's database)

This shows member's contributions from the beginning of her career through March 11, 1996 (in reverse chronological order).

For example:

The member's initial contributions (at the bottom of the screen) were recorded in MIS on 12/11/1995 for \$103.91 and \$52.20.

The member's contributions recorded 3/11/1996 were \$2.03 and \$80.85.

It is possible to scroll up to see the member's contributions throughout her career.

DRS extracted all such contributions and put them in the Excel File <Fowler Class Clean Accounts Detail with Earning Period 2020-07-07>. This file was provided to Plaintiffs.

For cross reference (as an example), the 12/11/1995 and 3/11/1996 contributions are highlighted in magenta in the sample calculation using the extracted data. See other sheet.

02/16/25 DEPARTMENT OF RETIREMENT SYSTEMS MIRP0220
 22:01:38 REVIEW FINANCIAL TRANSACTIONS MIRM0220
 Ver 3.10 FINCL
 *MEMBER SSN: [REDACTED] *SYS/PLAN: T2 > [REDACTED]
 Start At Transaction Mo/Yr: __ __ View Non-Posted Transactions: N (Y/N)

Transact Date	Rpt Mo/Yr	Earn Mo/Yr	Dept Nmbr	Member Savings	Member Invoice#	Employer Invoice#	Optional Bill#	Audit Find Id
03/11/1996	02/96	02/96	171210	2.03				
03/11/1996	02/96	01/96	171210	80.85				
02/09/1996	01/96	01/96	171210	25.21				
02/09/1996	01/96	12/95	171210	63.61				
01/09/1996	12/95	12/95	171210	27.30				
01/09/1996	12/95	11/95	171210	63.43				
01/09/1996	12/95	10/95	171210	8.73				
12/11/1995	11/95	11/95	171210	52.20				
12/11/1995	11/95	10/95	171210	0.00				
12/11/1995	11/95	10/95	171210	103.91				

***** End of Data *****

<Fowler Class Clean Accounts Transfer Data 2020-04-25>

Data in this file is used in DRS's proposed calculation.

The screen shot below pertains to the sample member whose calculations are done on the preceding sheet.

A	B	C	D	E	F	G	H	I	J	K	L	M
Member ID #	Last Name	First Name	Middle Name	Plan Transfer Date	Trade Date	Transfer Basis Amount	Plan 2 Account Balance	Plan 2 Interest Amount	Transfer Payment Date #1	Transfer Payment Amount #1	Transfer Payment Date #2	Transfer Payment Amount #2
864675				19980209	19980210	\$319.18	\$3,134.28	\$143.32	19980225	\$127.67	19980624	\$79.79

PROPOSED CALCULATIONS FOR MEMBER 864675

1/1/1996

Transfer Date

2/9/1998 Cells highlighted in gray contain comments.

Plan 2 Interest \$ 143.32
 Transfer Payment Amount #1 \$ 127.67
 Transfer Payment Amount #2 \$ 79.79
 Transfer Basis Amount \$ 319.18

Member #	Contribution Amt	Transaction Date	Earning Period	Converted Transaction Date	Days in Plan 2 Prior to Transfer	Quarters	Value of Contribution on Transfer Date	Interest from Transaction Date to Transfer Date			
864675	150.56	19980109	199711	1998	1	9	1/9/1998	31	0.339493498	\$151.26	\$0.70
864675	14.14	19980109	199710	1998	1	9	1/9/1998	31	0.339493498	\$14.21	\$0.07
864675	164.68	19971209	199710	1997	12	9	12/9/1997	62	0.679866995	\$166.21	\$1.53
864675	67.46	19971105	199710	1997	11	5	11/5/1997	96	1.051334702	\$68.44	\$0.98
864675	65.89	19971105	199709	1997	11	5	11/5/1997	96	1.051334702	\$66.84	\$0.95
864675	34.27	19971105	199708	1997	11	5	11/5/1997	96	1.051334702	\$34.77	\$0.50
864675	11.15	19971007	199708	1997	10	7	10/7/1997	125	1.368925394	\$113.36	\$0.21
864675	148.42	19971007	199709	1997	10	7	10/7/1997	125	1.368925394	\$151.22	\$2.80
864675	79.04	19970909	199706	1997	9	9	9/9/1997	153	1.675564682	\$80.87	\$1.83
864675	67.4	19970811	199706	1997	8	11	8/11/1997	182	1.993155373	\$69.26	\$1.86
864675	79.04	19970811	199705	1997	8	11	8/11/1997	182	1.993155373	\$81.22	\$2.18
864675	140.28	19970709	199705	1997	7	9	7/9/1997	215	2.354551677	\$144.86	\$4.58
864675	47.42	19970709	199704	1997	7	9	7/9/1997	215	2.354551677	\$48.97	\$1.55
864675	151.13	19970603	199704	1997	6	3	6/3/1997	251	2.74880219	\$156.91	\$5.78
864675	95.43	19970603	199703	1997	6	3	6/3/1997	251	2.74880219	\$99.08	\$3.65
864675	68.51	19970502	199703	1997	5	2	5/2/1997	283	3.099247091	\$71.47	\$2.96
864675	10.53	19970502	199702	1997	5	2	5/2/1997	283	3.099247091	\$10.99	\$0.46
864675	96.88	19970409	199702	1997	4	9	4/9/1997	306	3.351129363	\$101.42	\$4.54
864675	10.55	19970409	199701	1997	4	9	4/9/1997	306	3.351129363	\$11.04	\$0.49
864675	94.67	19970311	199701	1997	3	11	3/11/1997	335	3.668720055	\$99.53	\$4.86
864675	21.08	19970210	199701	1997	2	10	2/10/1997	364	3.986310746	\$22.26	\$1.18
864675	70.29	19970210	199612	1997	2	10	2/10/1997	364	3.986310746	\$74.22	\$3.93
864675	72.47	19970110	199611	1997	1	10	1/10/1997	395	4.325804244	\$76.88	\$4.41
864675	15.81	19970110	199612	1997	1	10	1/10/1997	395	4.325804244	\$16.77	\$0.96
864675	21.08	19961210	199611	1996	12	10	12/10/1996	426	4.665297741	\$22.47	\$1.39
864675	70.28	19961210	199610	1996	12	10	12/10/1996	426	4.665297741	\$74.90	\$4.62
864675	57.97	19961112	199610	1996	11	12	11/12/1996	454	4.971937029	\$62.04	\$4.07
864675	21.08	19961112	199609	1996	11	12	11/12/1996	454	4.971937029	\$22.56	\$1.48
864675	79.04	19961010	199609	1996	10	10	10/10/1996	487	5.333333333	\$85.01	\$5.97
864675	73.77	19960910	199606	1996	9	10	9/10/1996	517	5.661875428	\$79.70	\$5.93
864675	3.18	19960910	199605	1996	9	10	9/10/1996	517	5.661875428	\$3.44	\$0.26
864675	5.27	19960823	199606	1996	8	23	8/23/1996	535	5.859000684	\$5.71	\$0.44
864675	76.94	19960823	199605	1996	8	23	8/23/1996	535	5.859000684	\$83.35	\$6.41
864675	39.45	19960709	199605	1996	7	9	7/9/1996	580	6.351813826	\$43.02	\$3.57
864675	46.41	19960709	199604	1996	7	9	7/9/1996	580	6.351813826	\$50.62	\$4.21
864675	86.65	19960614	199604	1996	6	14	6/14/1996	605	6.625598905	\$94.86	\$8.21
864675	33.77	19960614	199603	1996	6	14	6/14/1996	605	6.625598905	\$36.97	\$3.20
864675	5.33	19960509	199602	1996	5	9	5/9/1996	641	7.019849418	\$5.87	\$0.54
864675	86.45	19960509	199603	1996	5	9	5/9/1996	641	7.019849418	\$95.15	\$8.70
864675	79.92	19960409	199602	1996	4	9	4/9/1996	671	7.348391513	\$88.36	\$8.44
864675	2.03	19960311	199602	1996	3	11	3/11/1996	700	7.665982204	\$2.25	\$0.22
864675	80.85	19960311	199601	1996	3	11	3/11/1996	700	7.665982204	\$89.77	\$8.92
864675	25.21	19960209	199601	1996	2	9	2/9/1996	731	8.005475702	\$28.12	\$2.91
864675	63.61	19960209	199512	1996	2	9	2/9/1996	731	8.005475702	\$70.96	\$7.35
864675	27.3	19960109	199512	1996	1	9	1/9/1996	762	8.344969199	\$30.60	\$3.30
864675	63.43	19960109	199511	1996	1	9	1/9/1996	762	8.344969199	\$71.09	\$7.66
864675	8.73	19960109	199510	1996	1	9	1/9/1996	762	8.344969199	\$9.78	\$1.05
864675	52.2	19951211	199511	1995	12	11	12/11/1995	791	8.66255989	\$58.76	\$6.56
864675	103.91	19951211	199510	1995	12	11	12/11/1995	791	8.66255989	\$116.96	\$13.05

Calculated Interest \$171.41
 Actual Interest 143.32
 Difference \$28.09

Calculated Transfer Basis \$319.67
 Actual Transfer Basis 319.18
 Difference \$0.49
 65% of Difference \$0.32

Total Additional Amt to Deposit in Plan 3 Account
\$28.41

PROPOSED CALCULATIONS FOR MEMBER 00020249

1/1/1996

Transfer Date	12/9/1996	Member #	Contribution Amt	Transaction Date	Earning Period	Converted Transaction Date	Days in Plan 2 Prior to Transfer	Quarters	Value of Contribution on Transfer Date	Interest from Transaction Date to Transfer Date	Days from Transaction Date to 1/1/1996			Value of Contribution on 1/1/1996	Interest from Transaction Date to 1/1/1996
											Transfer Date	Quarters	Value		
Plan 2 Interest	13668.9	00020249	000215.09	19961115	199610	1996	11	15	11/15/1996	24	0.262833676	215.86	0.77		
Transfer Payment Amount #1	17351.18	00020249	00006.55	19961115	199609	1996	11	15	11/15/1996	24	0.262833676	6.57	0.02		
Transfer Payment Amount #2	10844.48	00020249	00005.32	19961015	199606	1996	10	15	10/15/1996	55	0.602327173	108.26	0.39		
Transfer Basis Amount	43377.96	00020249	00267.59	19960919	199607	1996	9	19	9/19/1996	81	0.887063655	349.11	2.86		
		00020249	000035.20	19960919	199606	1996	9	19	9/19/1996	81	0.887063655	35.63	0.43		
		00020249	000304.92	19960826	199606	1996	8	26	8/26/1996	105	1.149897331	309.75	4.83		
		00020249	00005.32	19960826	199605	1996	8	26	8/26/1996	105	1.149897331	5.40	0.08		
		00020249	00008.52	19960826	199604	1996	8	26	8/26/1996	105	1.149897331	8.65	0.13		
		00020249	00005.32	19960826	199602	1996	8	26	8/26/1996	105	1.149897331	5.40	0.08		
		00020249	00021.98	19960711	199606	1996	7	11	7/11/1996	151	1.653661875	22.48	0.50		
		00020249	00131.09	19960711	199605	1996	7	11	7/11/1996	151	1.653661875	134.08	2.99		
		00020249	00034.81	19960711	199604	1996	7	11	7/11/1996	151	1.653661875	35.61	0.80		
		00020249	00104.26	19960711	199603	1996	7	11	7/11/1996	151	1.653661875	106.64	2.38		
		00020249	00292.15	19960618	199605	1996	6	18	6/18/1996	174	1.905544148	299.85	7.70		
		00020249	00305.45	19960508	199604	1996	5	8	5/8/1996	215	2.354551677	315.43	9.98		
		00020249	00016.81	19960409	199601	1996	4	9	4/9/1996	244	2.672142368	17.43	0.62		
		00020249	00275.34	19960409	199603	1996	4	9	4/9/1996	244	2.672142368	285.57	10.23		
		00020249	00007.45	19960409	199602	1996	4	9	4/9/1996	244	2.672142368	7.73	0.28		
		00020249	00257.64	19960307	199602	1996	3	7	3/7/1996	277	3.03353672	268.54	10.90		
		00020249	00008.30	19960307	199601	1996	3	7	3/7/1996	277	3.03353672	8.65	0.35		
		00020249	00042.17	19960307	199511	1996	3	7	3/7/1996	277	3.03353672	43.95	1.78		
		00020249	00308.12	19960209	199601	1996	2	9	2/9/1996	304	3.329226557	322.45	14.33		
		00020249	000177.43	19960110	199512	1996	1	10	1/10/1996	334	3.657768652	186.52	9.09		
		00020249	00118.97	19960110	199511	1996	1	10	1/10/1996	334	3.657768652	125.06	6.09		
		00020249	00012.78	19960110	199510	1996	1	10	1/10/1996	334	3.657768652	13.43	0.65		
		00020249	00006.39	19960110	199509	1996	1	10	1/10/1996	334	3.657768652	6.72	0.33		
		00020249	00150.00	19951211	199511	1995	12	11	12/11/1995	364	3.986310746	158.39	8.39	21	0.229979466 \$ 150.47 \$ 0.47
		00020249	00142.15	19951211	199510	1995	12	11	12/11/1995	364	3.986310746	150.10	7.95	21	0.229979466 \$ 142.60 \$ 0.45
		00020249	00228.62	19951114	199510	1995	11	14	11/14/1995	391	4.281996631	242.39	13.77	48	0.525667351 \$ 230.27 \$ 1.65
		00020249	00006.91	19951114	199508	1995	11	14	11/14/1995	391	4.281996631	92.14	5.23	48	0.525667351 \$ 87.54 \$ 0.63
		00020249	00337.94	19951012	199509	1995	10	12	10/12/1995	424	4.643394935	360.06	22.12	81	0.887063655 \$ 342.06 \$ 4.12
		00020249	00019.18	19951012	199508	1995	10	12	10/12/1995	424	4.643394935	20.44	1.26	81	0.887063655 \$ 19.41 \$ 0.23
		00020249	00200.31	19950911	199507	1995	9	11	9/11/1995	455	4.982884433	214.42	14.11	112	1.226557153 \$ 203.69 \$ 3.38
		00020249	00068.14	19950911	199506	1995	9	11	9/11/1995	455	4.982884433	72.94	4.80	112	1.226557153 \$ 69.29 \$ 1.15
		00020249	00051.36	19950817	199506	1995	8	17	8/17/1995	480	5.256673511	55.18	3.82	137	1.500342231 \$ 52.42 \$ 1.06
		00020249	00114.84	19950817	199505	1995	8	17	8/17/1995	480	5.256673511	123.01	8.52	137	1.500342231 \$ 118.86 \$ 2.37
		00020249	00011.67	19950817	199504	1995	8	17	8/17/1995	480	5.256673511	12.54	0.87	137	1.500342231 \$ 11.91 \$ 0.24
		00020249	00128.86	19950817	199503	1995	8	17	8/17/1995	480	5.256673511	138.45	9.59	137	1.500342231 \$ 131.53 \$ 2.67
		00020249	00268.45	19950714	199506	1995	7	14	7/14/1995	514	5.629021218	289.90	21.45	171	1.872689938 \$ 275.40 \$ 6.95
		00020249	00284.02	19950622	199505	1995	6	22	6/22/1995	536	5.869592088	307.73	23.71	193	2.113620808 \$ 292.34 \$ 8.32
		00020249	00277.81	19950511	199504	1995	5	11	5/11/1995	578	6.32991102	302.89	25.08	235	2.57357974 \$ 287.75 \$ 9.94
		00020249	00002.32	19950511	199503	1995	5	11	5/11/1995	578	6.32991102	2.53	0.21	235	2.57357974 \$ 2.40 \$ 0.08
		00020249	00007.78	19950511	199502	1995	5	11	5/11/1995	578	6.32991102	8.48	0.70	235	2.57357974 \$ 8.06 \$ 0.28
		00020249	00268.45	19950412	199503	1995	4	12	4/12/1995	607	6.647501711	293.96	25.51	264	2.891170431 \$ 279.26 \$ 10.81
		00020249	-0.97	19950412	199501	1995	4	12	4/12/1995	607	6.647501711	-1.06	-0.09	264	2.891170431 \$ (1.01) \$ (0.04)
		00020249	00006.57	19950313	199503	1995	3	13	3/13/1995	637	6.976043806	7.23	0.66	294	3.219712526 \$ 6.87 \$ 0.30
		00020249	00221.79	19950313	199502	1995	3	13	3/13/1995	637	6.976043806	243.96	22.17	294	3.219712526 \$ 231.76 \$ 9.97
		00020249	00069.28	19950313	199501	1995	3	13	3/13/1995	637	6.976043806	76.20	6.92	294	3.219712526 \$ 72.39 \$ 3.11
		00020249	00005.84	19950313	199412	1995	3	13	3/13/1995	637	6.976043806	6.42	0.58	294	3.219712526 \$ 6.10 \$ 0.26
		00020249	00003.89	19950313	199411	1995	3	13	3/13/1995	637	6.976043806	4.28	0.39	294	3.219712526 \$ 4.06 \$ 0.17
		00020249	00248.42	19950209	199501	1995	2	9	2/9/1995	669	7.326488706	275.00	26.18	326	3.570157426 \$ 261.25 \$ 12.43
		00020249	-14.59	19950209	199412	1995	2	9	2/9/1995	669	7.326488706	-16.13	-1.54	326	3.570157426 \$ (15.32) \$ (0.73)
		00020249	00048.82	19950209	199411	1995	2	9	2/9/1995	669	7.326488706	53.96	5.14	326	3.570157426 \$ 51.26 \$ 2.44
		00020249	00178.43	19950109	199412	1995	1	9	1/9/1995	700	7.665982204	198.12	19.69	357	3.909650924 \$ 188.22 \$ 9.79
		00020249	00102.67	19950109	199411	1995	1	9	1/9/1995	700	7.665982204	114.00	11.33	357	3.909650924 \$ 108.30 \$ 5.63
		00020249	00002.92	19950109	199410	1995	1	9	1/9/1995	700	7.665982204	3.24	0.32	357	3.909650924 \$ 3.08 \$ 0.16
		00020249	00156.71	19941214	199411	1994	12	14	12/14/1994	726	7.950718686	174.68	17.97	383	4.194387406 \$ 165.95 \$ 9.24
		00020249	00140.92	19941214	199410	1994	12	14	12/14/1994	726	7.950718686	157.08	16.16	383	4.194387406 \$ 149.23 \$ 8.31
		00020249	00016.54	19941214	199409	1994	12	14	12/14/1994	726	7.950718686	18.44	1.90	383	4.194387406 \$ 17.52 \$ 0.98
		00020249	00212.17	19941115	199410	1994	11	15	11/15/1994	755	8.268303377	237.53	25.36	412	4.511978097 \$ 225.65 \$ 13.48
		00020249	00066.09	19941115	199409	1994	11	15	11/15/1994	755	8.268303377	73.99	7.90	412	4.511978097 \$ 70.29 \$ 4.20
		00020249	00258.65	19941011	199409	1994	10	11	10/11/1994	790	8.651608487	291.09	32.44	447	

00020249	000131.89	19940809	199403	1994	8	9	8/9/1994	853	9.341546886	149.84	17.95	510	5.585215606 \$	142.34 \$	10.45
00020249	000007.55	19940809	199402	1994	8	9	8/9/1994	853	9.341546886	8.58	1.03	510	5.585215606 \$	8.15 \$	0.60
00020249	000111.71	19940809	199401	1994	8	9	8/9/1994	853	9.341546886	13.30	1.59	510	5.585215606 \$	12.64 \$	0.93
00020249	000003.55	19940809	199311	1994	8	9	8/9/1994	853	9.341546886	4.03	0.48	510	5.585215606 \$	3.83 \$	0.28
00020249	000291.33	19940713	199406	1994	7	13	7/13/1994	880	9.637234771	332.31	40.98	537	5.880903491 \$	315.69 \$	24.36
00020249	00266.78	19940609	199405	1994	6	9	6/9/1994	914	10.00958248	305.88	39.08	571	6.253251198 \$	290.56 \$	23.78
00020249	000280.00	19940517	199404	1994	5	17	5/17/1994	937	10.26146475	322.12	42.12	594	6.50513347 \$	306.01 \$	26.01
00020249	00266.78	19940414	199403	1994	4	14	4/14/1994	970	10.62286105	308.43	41.65	627	6.866529774 \$	293.01 \$	26.23
00020249	000212.41	19940310	199402	1994	3	10	3/10/1994	1005	11.00616016	246.86	34.45	662	7.249828884 \$	234.52 \$	22.11
00020249	000063.81	19940310	199311	1994	3	10	3/10/1994	1005	11.00616016	74.16	10.35	662	7.249828884 \$	70.45 \$	6.64
00020249	00280.94	19940222	199401	1994	2	22	2/22/1994	1021	11.18138261	327.29	46.35	678	7.425051335 \$	310.92 \$	29.98
00020249	000190.75	19940114	199312	1994	1	14	1/14/1994	1060	11.60848734	223.52	32.77	717	7.852156057 \$	212.34 \$	21.59
00020249	000087.36	19940114	199311	1994	1	14	1/14/1994	1060	11.60848734	102.37	15.01	717	7.852156057 \$	97.25 \$	9.89
00020249	00148.14	19931216	199311	1993	12	16	12/16/1993	1089	11.92607803	174.34	26.20	746	8.169746749 \$	165.63 \$	17.49
00020249	00096.72	19931216	199310	1993	12	16	12/16/1993	1089	11.92607803	113.83	17.11	746	8.169746749 \$	108.14 \$	11.42
00020249	00071.01	19931216	199309	1993	12	16	12/16/1993	1089	11.92607803	83.57	12.56	746	8.169746749 \$	79.39 \$	8.38
00020249	00280.94	19931116	199310	1993	11	16	11/16/1993	1119	12.25462012	332.12	51.18	776	8.498288843 \$	315.51 \$	34.57
00020249	00266.78	19931020	199309	1993	10	20	10/20/1993	1146	12.55030801	316.66	49.88	803	8.793976728 \$	300.82 \$	34.04
00020249	00073.20	19931020	199308	1993	10	20	10/20/1993	1146	12.55030801	86.89	13.69	803	8.793976728 \$	82.54 \$	9.34
00020249	00084.77	19930924	199306	1993	9	24	9/24/1993	1172	12.83504449	101.01	16.24	829	9.07871321 \$	95.96 \$	11.19
00020249	00185.40	19930924	199307	1993	9	24	9/24/1993	1172	12.83504449	220.92	35.52	829	9.07871321 \$	209.87 \$	24.47
00020249	00242.65	19930817	199306	1993	8	17	8/17/1993	1210	13.25119781	290.78	48.13	867	9.49486653 \$	276.24 \$	33.59
00020249	00009.76	19930817	199305	1993	8	17	8/17/1993	1210	13.25119781	11.70	1.94	867	9.49486653 \$	11.11 \$	1.35
00020249	00066.56	19930716	199305	1993	7	16	7/16/1993	1242	13.60164271	80.15	13.59	899	9.845311431 \$	76.14 \$	9.58
00020249	00028.77	19930716	199304	1993	7	16	7/16/1993	1242	13.60164271	34.64	5.87	899	9.845311431 \$	32.91 \$	4.14
00020249	00115.07	19930716	199303	1993	7	16	7/16/1993	1242	13.60164271	138.56	23.49	899	9.845311431 \$	131.63 \$	16.56
00020249	00017.75	19930716	199302	1993	7	16	7/16/1993	1242	13.60164271	21.37	3.62	899	9.845311431 \$	20.30 \$	2.55
00020249	00014.20	19930716	199212	1993	7	16	7/16/1993	1242	13.60164271	17.10	2.90	899	9.845311431 \$	16.24 \$	2.04
00020249	00020.70	19930716	199211	1993	7	16	7/16/1993	1242	13.60164271	24.93	4.23	899	9.845311431 \$	23.68 \$	2.98
00020249	00252.41	19930610	199305	1993	6	10	6/10/1993	1278	13.99589322	305.57	53.16	935	10.23956194 \$	290.29 \$	37.88
00020249	00267.50	19930512	199304	1993	5	12	5/12/1993	1307	14.31348392	325.25	57.75	964	10.55715264 \$	308.98 \$	41.48
00020249	00207.17	19930409	199303	1993	4	9	4/9/1993	1340	14.67488022	330.12	59.95	997	10.91584894 \$	313.61 \$	43.44
00020249	00252.99	19930318	199302	1993	3	18	3/18/1993	1362	14.91581109	310.15	57.16	1019	11.15947981 \$	294.64 \$	41.65
00020249	-8.88	19930318	199301	1993	3	18	3/18/1993	1362	14.91581109	-10.89	-2.01	1019	11.15947981 \$	(10.34) \$	(1.46)
00020249	00026.06	19930318	199211	1993	3	18	3/18/1993	1362	14.91581109	319.95	5.89	1019	11.15947981 \$	30.35 \$	4.29
00020249	00252.99	19930218	199301	1993	2	18	2/18/1993	1390	15.22245038	311.45	58.46	1047	11.4661191 \$	295.87 \$	42.88
00020249	00041.15	19930218	199211	1993	2	18	2/18/1993	1390	15.22245038	50.66	9.51	1047	11.4661191 \$	48.13 \$	6.98
00020249	00192.87	19921200	199212	1992	12	0	11/30/1992	1470	16.09856263	240.29	47.42	1127	12.34223135 \$	228.28 \$	35.41
00020249	00063.10	19921200	199211	1992	12	0	11/30/1992	1470	16.09856263	78.62	15.52	1127	12.34223135 \$	74.68 \$	11.58
00020249	00014.20	19921200	199210	1992	12	0	11/30/1992	1470	16.09856263	17.69	3.49	1127	12.34223135 \$	16.81 \$	2.61
00020249	00140.31	19921100	199211	1992	11	0	10/31/1992	1500	16.42710472	175.60	35.29	1157	12.67077344 \$	166.82 \$	26.51
00020249	00057.38	19921100	199210	1992	11	0	10/31/1992	1500	16.42710472	71.81	14.43	1157	12.67077344 \$	68.22 \$	10.84
00020249	00080.46	19921100	199209	1992	11	0	10/31/1992	1500	16.42710472	100.69	20.23	1157	12.67077344 \$	95.66 \$	15.20
00020249	00279.04	19921100	199210	1992	10	0	9/30/1992	1531	16.76659822	350.84	71.80	1188	13.0126694 \$	333.29 \$	54.25
00020249	00036.79	19920928	199206	1992	9	28	9/28/1992	1533	16.78850103	46.27	9.48	1190	13.03216975 \$	43.96 \$	7.17
00020249	00086.46	19920928	199205	1992	9	28	9/28/1992	1533	16.78850103	108.74	22.28	1190	13.03216975 \$	103.30 \$	16.84
00020249	00048.26	19920928	199204	1992	9	28	9/28/1992	1533	16.78850103	60.70	12.44	1190	13.03216975 \$	57.66 \$	9.40
00020249	00040.65	19920928	199203	1992	9	28	9/28/1992	1533	16.78850103	51.12	10.47	1190	13.03216975 \$	48.57 \$	7.92
00020249	00252.41	19920900	199209	1992	9	0	8/31/1992	1561	17.09514031	318.78	66.37	1218	13.33880903 \$	302.84 \$	50.43
00020249	00058.53	19920900	199208	1992	9	0	8/31/1992	1561	17.09514031	73.92	15.39	1218	13.33880903 \$	70.22 \$	11.69
00020249	00012.54	19920900	199207	1992	9	0	8/31/1992	1561	17.09514031	15.84	3.30	1218	13.33880903 \$	15.05 \$	2.51
00020249	000153.13	19920831	199201	1992	8	31	8/31/1992	1561	17.09514031	193.40	40.27	1218	13.33880903 \$	183.73 \$	30.60
00020249	00089.66	19920831	199203	1992	8	31	8/31/1992	1561	17.09514031	113.24	23.58	1218	13.33880903 \$	107.57 \$	17.91
00020249	00009.51	19920831	199202	1992	8	31	8/31/1992	1561	17.09514031	12.01	2.50	1218	13.33880903 \$	11.41 \$	1.90
00020249	00086.74	19920600	199201	1992	6	0	5/31/1992	1653	18.1026694	111.07	24.33	1310	14.34633812 \$	105.51 \$	18.77
00020249	00125.42	19920600	199206	1992	6	0	5/31/1992	1653	18.1026694	160.59	35.17	1310	14.34633812 \$	152.56 \$	27.14
00020249	00214.67	19920500	199205	1992	5	0	4/30/1992	1684	18.4421629	276.15	61.48	1341	14.6853162 \$	262.34 \$	47.67
00020249	00227.21	19920400	199204	1992	4	0	3/31/1992	1714	18.77070705	293.60	66.39	1371	15.01437372 \$	278.92 \$	51.71
00020249	00221.67	19920300	199203	1992	3	0	2/29/1992	1745	19.11019849	287.77	66.10	1402	15.3538721 \$	273.38 \$	51.71
00020249	00225.76	19920200	199202	1992	2	0	1/31/1992	1774	19.42778919	294.35	68.59	1431	15.67145791 \$	279.64 \$	53.88
00020249	0														

00020249	000009.27	19910800	199011	1991	8	0	7/31/1991	1958	21.44284736	12.42	3.15	1615	17.68651608 \$	11.80 \$	2.53
00020249	000021.80	19910800	199010	1991	8	0	7/31/1991	1958	21.44284736	29.22	7.42	1615	17.68651608 \$	27.76 \$	5.96
00020249	000020.19	19910800	199009	1991	8	0	7/31/1991	1958	21.44284736	27.06	6.87	1615	17.68651608 \$	25.71 \$	5.52
00020249	000034.45	19910700	199102	1991	7	0	6/30/1991	1989	21.78234086	46.38	11.93	1646	18.02600958 \$	44.07 \$	9.62
00020249	000025.24	19910700	199101	1991	7	0	6/30/1991	1989	21.78234086	33.98	8.74	1646	18.02600958 \$	32.28 \$	7.04
00020249	000012.03	19910700	199012	1991	7	0	6/30/1991	1989	21.78234086	16.20	4.17	1646	18.02600958 \$	15.39 \$	3.36
00020249	000062.28	19910700	199011	1991	7	0	6/30/1991	1989	21.78234086	83.86	21.58	1646	18.02600958 \$	79.66 \$	17.38
00020249	000095.37	19910700	199010	1991	7	0	6/30/1991	1989	21.78234086	128.41	33.04	1646	18.02600958 \$	121.99 \$	26.62
00020249	000215.67	19910600	199106	1991	6	0	5/31/1991	2019	22.11088296	291.69	76.02	1676	18.3545168 \$	277.11 \$	61.44
00020249	000230.20	19910500	199105	1991	5	0	4/30/1991	2050	22.45037645	312.79	82.59	1707	18.69404517 \$	297.15 \$	66.95
00020249	000219.14	19910400	199104	1991	4	0	3/31/1991	2080	22.77891855	299.10	79.96	1737	19.02258727 \$	284.15 \$	65.01
00020249	000224.83	19910300	199103	1991	3	0	2/28/1991	2111	23.11841205	308.30	83.47	1768	19.36208077 \$	292.88 \$	68.05
00020249	000241.04	19910200	199102	1991	2	0	1/31/1991	2139	23.42505133	331.91	90.87	1796	19.666872005 \$	315.31 \$	74.27
00020249	000238.05	19910100	199101	1991	1	0	12/31/1990	2170	23.76454483	329.32	91.27	1827	20.00821355 \$	312.85 \$	74.80
00020249	000000.14	19910100	199010	1991	1	0	12/31/1990	2170	23.76454483	0.19	0.05	1827	20.00821355 \$	0.18 \$	0.04
00020249	00187.94	19901200	199012	1990	12	0	11/30/1990	2201	24.10403833	261.20	73.26	1858	20.34770705 \$	248.14 \$	60.20
00020249	000000.50	19901200	199010	1990	12	0	11/30/1990	2201	24.10403833	0.69	0.19	1858	20.34770705 \$	0.66 \$	0.16
00020249	000037.55	19901200	199009	1990	12	0	11/30/1990	2201	24.10403833	52.19	14.64	1858	20.34770705 \$	49.58 \$	12.03
00020249	000010.69	19900800	199008	1990	12	0	11/30/1990	2201	24.10403833	14.86	4.17	1858	20.34770705 \$	14.11 \$	3.42
00020249	000230.66	19901100	199011	1990	11	0	10/31/1990	2231	24.43258042	322.02	91.36	1888	20.67624914 \$	305.91 \$	75.25
00020249	000215.80	19901100	199010	1990	10	0	9/30/1990	2262	24.77207392	302.67	86.87	1919	21.0157426 \$	287.54 \$	71.74
00020249	000215.80	19900900	199009	1990	9	0	8/31/1990	2292	25.10061602	304.03	88.23	1949	21.34248474 \$	288.83 \$	73.03
00020249	000213.38	19900800	199007	1990	8	0	7/31/1990	2323	25.44010951	30.26	8.88	1980	21.68377823 \$	28.75 \$	7.37
00020249	-46.86	19900800	199006	1990	8	0	7/31/1990	2323	25.44010951	-66.33	-19.47	1980	21.68377823 \$	(63.01) \$	(16.15)
00020249	000106.01	19900800	199005	1990	8	0	7/31/1990	2323	25.44010951	150.05	44.04	1980	21.68377823 \$	142.54 \$	36.53
00020249	000037.50	19900800	199004	1990	8	0	7/31/1990	2323	25.44010951	53.08	15.58	1980	21.68377823 \$	50.42 \$	12.92
00020249	000094.52	19900800	199003	1990	8	0	7/31/1990	2323	25.44010951	133.78	39.26	1980	21.68377823 \$	127.09 \$	32.57
00020249	-0.35	19900800	199002	1990	8	0	7/31/1990	2323	25.44010951	-0.50	-0.15	1980	21.68377823 \$	(0.47) \$	(0.12)
00020249	000007.01	19900700	198909	1990	7	0	6/30/1990	2354	25.77960301	9.97	2.96	2011	22.0327173 \$	9.47 \$	2.46
00020249	000113.19	19900700	199002	1990	7	0	6/30/1990	2354	25.77960301	18.76	5.57	2011	22.0327173 \$	17.82 \$	4.63
00020249	000039.66	19900700	199001	1990	7	0	6/30/1990	2354	25.77960301	56.40	16.74	2011	22.0327173 \$	53.58 \$	13.92
00020249	000133.32	19900700	198912	1990	7	0	6/30/1990	2354	25.77960301	18.94	5.62	2011	22.0327173 \$	17.99 \$	4.67
00020249	000035.26	19900700	198911	1990	7	0	6/30/1990	2354	25.77960301	50.14	14.88	2011	22.0327173 \$	47.63 \$	12.37
00020249	000075.96	19900700	198910	1990	7	0	6/30/1990	2354	25.77960301	108.01	32.05	2011	22.0327173 \$	102.61 \$	26.65
00020249	00183.65	19900600	199006	1990	6	0	5/31/1990	2384	26.10814511	262.32	78.67	2041	22.35181383 \$	249.20 \$	65.55
00020249	000185.74	19900500	199005	1990	5	0	4/30/1990	2415	26.44746386	266.54	80.80	2072	22.69130732 \$	253.21 \$	67.47
00020249	00192.87	19900400	199004	1990	4	0	3/31/1990	2445	26.7761807	278.02	85.15	2102	23.01984942 \$	264.11 \$	71.24
00020249	00201.42	19900300	199003	1990	3	0	2/28/1990	2476	27.1156742	291.69	90.27	2133	23.35934292 \$	277.10 \$	75.68
00020249	00207.49	19900200	199002	1990	2	0	1/31/1990	2504	27.42231348	301.74	94.25	2161	23.65659822 \$	286.65 \$	79.16
00020249	00196.30	19900100	199001	1990	1	0	12/31/1989	2535	27.76180698	286.80	90.50	2192	24.0054757 \$	272.45 \$	76.15
00020249	000143.05	19891200	198912	1989	12	0	11/30/1989	2566	28.10130048	209.97	66.92	2223	24.3449692 \$	199.47 \$	56.42
00020249	000093.93	19891200	198909	1989	12	0	11/30/1989	2566	28.10130048	58.61	18.68	2223	24.3449692 \$	55.68 \$	15.75
00020249	00193.31	19891100	198911	1989	11	0	10/31/1989	2596	28.42984257	285.02	91.71	2253	24.67351129 \$	270.76 \$	77.45
00020249	00184.32	19891100	198910	1989	10	0	9/30/1989	2627	28.76933607	273.02	88.70	2284	25.01300479 \$	259.37 \$	75.05
00020249	00193.66	19890900	198909	1989	9	0	8/31/1989	2657	29.09787817	288.15	94.49	2314	25.34154689 \$	273.74 \$	80.08
00020249	-9.58	19890810	198908	1989	8	0	7/31/1989	2688	29.43737166	-14.32	-4.74	2345	25.68104038 \$	(13.60) \$	(4.02)
00020249	000093.99	19890800	198905	1989	8	0	7/31/1989	2688	29.43737166	140.50	46.51	2345	25.68104038 \$	133.47 \$	39.48
00020249	000209.77	19890800	198904	1989	8	0	7/31/1989	2688	29.43737166	44.50	14.73	2345	25.68104038 \$	42.28 \$	12.51
00020249	000048.24	19890800	198903	1989	8	0	7/31/1989	2688	29.43737166	72.11	23.87	2345	25.68104038 \$	68.50 \$	20.26
00020249	-14.18	19890800	198902	1989	8	0	7/31/1989	2688	29.43737166	-21.20	-7.02	2345	25.68104038 \$	(20.14) \$	(5.96)
00020249	000009.58	19890800	198811	1989	8	0	7/31/1989	2688	29.43737166	14.32	4.74	2345	25.68104038 \$	13.60 \$	4.02
00020249	000008.83	19890700	198811	1989	7	0	6/30/1989	2719	29.77686516	13.26	4.43	2376	26.02053388 \$	12.60 \$	3.77
00020249	000029.26	19890700	198810	1989	7	0	6/30/1989	2719	29.77686516	43.94	14.68	2376	26.02053388 \$	41.74 \$	12.48
00020249	000010.55	19890700	198809	1989	7	0	6/30/1989	2719	29.77686516	15.84	5.29	2376	26.02053388 \$	15.05 \$	4.50
00020249	000034.90	19890700	198903	1989	7	0	6/30/1989	2719	29.77686516	52.41	17.51	2376	26.02053388 \$	49.79 \$	14.89
00020249	000016.27	19890700	198902	1989	7	0	6/30/1989	2719	29.77686516	24.43	8.16	2376	26.02053388 \$	23.21 \$	6.94
00020249	000048.15	19890700	198901	1989	7	0	6/30/1989	2719	29.77686516	72.31	24.16	2376	26.02053388 \$	68.69 \$	20.54
00020249	000009.86	19890700	198812	1989	7	0	6/30/1989	2719	30.10540726	0.36	0.12	2406	26.34907598 \$	0.34 \$	0.10
00020249	000004.37	19890600	198808	1989	6	0	5/31/1989	2749	30.10540726	6.59	2.22	2406	26.34907598 \$	6.26 \$	1.89
00020249	000154.26	19890600	198806	1989	6	0	5/31/1989	2749	30.10540726	232.70	78.44	2406	26.34907598 \$	221.07 \$	66.81
00020249															

00020249	000009.73	19880700	198712	1988	7	0	6/30/1988	3084	33.77412731	15.43	5.70	2741	30.01779603	\$ 14.66	\$ 4.93
00020249	000015.37	19880700	198711	1988	7	0	6/30/1988	3084	33.77412731	24.38	9.01	2741	30.01779603	\$ 23.16	\$ 7.79
00020249	000087.31	19880600	198806	1988	6	0	5/31/1988	3114	34.1026694	139.10	51.79	2771	30.34633812	\$ 132.14	\$ 44.83
00020249	000030.58	19880600	198711	1988	6	0	5/31/1988	3114	34.1026694	48.72	18.14	2771	30.34633812	\$ 46.28	\$ 15.70
00020249	000038.27	19880600	198710	1988	6	0	5/31/1988	3114	34.1026694	60.97	22.70	2771	30.34633812	\$ 57.92	\$ 19.65
00020249	000006.10	19880600	198709	1988	6	0	5/31/1988	3114	34.1026694	9.72	3.62	2771	30.34633812	\$ 9.23	\$ 3.13
00020249	000160.72	19880500	198805	1988	5	0	4/30/1988	3145	34.4421629	257.24	96.52	2802	30.68581362	\$ 244.38	\$ 83.66
00020249	00168.58	19880400	198804	1988	4	0	3/31/1988	3175	34.770705	271.04	102.46	2832	31.01437372	\$ 257.48	\$ 88.90
00020249	000194.08	19880300	198803	1988	3	0	2/29/1988	3206	35.11019849	313.48	119.40	2863	31.35386721	\$ 297.81	\$ 103.73
00020249	00208.77	19880200	198802	1988	2	0	1/31/1988	3235	35.42778891	338.68	129.91	2892	31.67145791	\$ 321.74	\$ 112.97
00020249	000011.97	19880200	198709	1988	2	0	1/31/1988	3235	35.42778891	19.42	7.45	2892	31.67145791	\$ 18.45	\$ 6.48
00020249	000111.50	19880200	198708	1988	2	0	1/31/1988	3235	35.42778891	18.66	7.16	2892	31.67145791	\$ 17.72	\$ 6.22
00020249	000148.42	19880100	198801	1988	1	0	12/31/1987	3266	35.76726268	241.89	93.47	2923	32.0109514	\$ 229.80	\$ 81.38
00020249	000146.31	19871200	198712	1987	12	0	11/30/1987	3297	36.10677618	239.56	93.25	2954	32.3504449	\$ 227.58	\$ 81.27
00020249	00146.31	19871100	198711	1987	11	0	10/31/1987	3327	36.43531828	240.64	94.33	2984	32.678987	\$ 228.61	\$ 82.30
00020249	00154.23	19871000	198710	1987	10	0	9/30/1987	3358	36.77481177	254.84	100.61	3015	33.01848049	\$ 242.10	\$ 87.87
00020249	00166.70	19870900	198709	1987	9	0	8/31/1987	3388	37.10335387	276.69	109.99	3045	33.34702259	\$ 262.85	\$ 96.15
00020249	00049.52	19870800	198705	1987	8	0	7/31/1987	3419	37.44284736	82.58	33.06	3076	33.68651608	\$ 78.45	\$ 28.93
00020249	000050.56	19870800	198704	1987	8	0	7/31/1987	3419	37.44284736	84.31	33.75	3076	33.68651608	\$ 80.09	\$ 29.53
00020249	000041.47	19870800	198703	1987	8	0	7/31/1987	3419	37.44284736	69.15	27.68	3076	33.68651608	\$ 65.69	\$ 24.22
00020249	000050.81	19870800	198612	1987	7	0	6/30/1987	3450	37.78234086	85.12	34.31	3107	34.02600958	\$ 80.86	\$ 30.05
00020249	000002.01	19870700	198611	1987	7	0	6/30/1987	3450	37.78234086	3.37	1.36	3107	34.02600958	\$ 3.20	\$ 1.19
00020249	00019.18	19870700	198703	1987	7	0	6/30/1987	3450	37.78234086	32.13	12.95	3107	34.02600958	\$ 30.52	\$ 11.34
00020249	00043.68	19870700	198702	1987	7	0	6/30/1987	3450	37.78234086	73.18	29.50	3107	34.02600958	\$ 69.52	\$ 25.84
00020249	00031.14	19870700	198701	1987	7	0	6/30/1987	3450	37.78234086	52.17	21.03	3107	34.02600958	\$ 49.56	\$ 18.42
00020249	00049.52	19870800	198611	1987	6	0	5/31/1987	3480	38.1108296	83.33	33.81	3137	34.35455168	\$ 79.16	\$ 29.64
00020249	00019.46	19870600	198610	1987	6	0	5/31/1987	3480	38.1108296	32.75	13.29	3137	34.35455168	\$ 31.11	\$ 11.65
00020249	00073.34	19870600	198706	1987	6	0	5/31/1987	3480	38.1108296	123.42	50.08	3137	34.35455168	\$ 117.24	\$ 43.90
00020249	00143.98	19870505	198612	1987	5	5	5/5/1987	3506	38.39561944	243.23	99.25	3163	34.63928816	\$ 231.07	\$ 87.09
00020249	00145.42	19870500	198705	1987	5	0	4/30/1987	3511	38.45037645	245.85	100.43	3168	34.69404517	\$ 235.56	\$ 88.14
00020249	00135.90	19870423	198611	1987	4	23	4/23/1987	3518	38.52705328	229.99	94.09	3175	37.770705	\$ 218.49	\$ 82.59
00020249	00024.29	19870400	198610	1987	4	0	3/31/1987	3541	38.77891855	41.25	16.96	3198	35.0258727	\$ 39.19	\$ 14.90
00020249	-24.29	19870400	198609	1987	4	0	3/31/1987	3541	38.77891855	-41.25	-16.96	3198	35.0258727	\$ (39.19)	\$ (14.90)
00020249	00142.84	19870400	198704	1987	4	0	3/31/1987	3541	38.77891855	242.57	99.73	3198	35.0258727	\$ 230.44	\$ 87.60
00020249	00134.56	19870318	198610	1987	3	18	3/18/1987	3554	38.92128679	228.96	94.40	3211	35.16495551	\$ 217.51	\$ 82.95
00020249	00161.68	19870300	198703	1987	3	0	2/28/1987	3572	39.11841205	275.84	114.16	3229	35.36208077	\$ 262.05	\$ 100.37
00020249	00134.56	19870219	198609	1987	2	19	2/19/1987	3581	39.21697467	229.88	95.32	3238	35.46064339	\$ 218.39	\$ 83.83
00020249	00141.55	19870200	198702	1987	2	0	1/31/1987	3600	39.42505133	242.51	100.96	3257	35.66872005	\$ 230.39	\$ 88.84
00020249	000131.63	19870100	198610	1987	1	0	12/31/1986	3631	39.76454483	23.46	9.83	3268	36.00821355	\$ 22.29	\$ 8.66
00020249	00020.01	19870100	198609	1987	1	0	12/31/1986	3631	39.76454483	34.44	14.43	3288	36.00821355	\$ 32.72	\$ 12.71
00020249	00136.60	19870100	198701	1987	1	0	12/31/1986	3631	39.76454483	235.12	98.52	3288	36.00821355	\$ 223.36	\$ 86.76
00020249	00131.51	19861024	198608	1986	10	24	10/24/1986	3699	40.50924025	228.67	97.16	3356	36.75290987	\$ 217.24	\$ 85.73
00020249	00135.77	19860911	198607	1986	9	11	9/11/1986	3742	40.98015058	237.60	101.83	3399	37.2238193	\$ 225.72	\$ 89.95
00020249	00132.16	19860805	198606	1986	8	5	8/5/1986	3779	41.3853525	232.57	100.41	3436	37.62902122	\$ 220.94	\$ 88.78
00020249	00142.57	19860710	198605	1986	7	10	7/10/1986	3805	41.67008898	251.87	109.30	3462	37.9137577	\$ 239.27	\$ 96.70
00020249	00131.51	19860612	198604	1986	6	12	6/12/1986	3833	41.97672827	233.30	101.79	3490	38.22039699	\$ 221.64	\$ 90.13
00020249	00136.92	19860519	198603	1986	5	19	5/19/1986	3857	42.23956194	243.77	106.85	3514	38.48323066	\$ 231.58	\$ 94.66
00020249	00130.93	19860429	198602	1986	4	29	4/29/1986	3877	42.45859001	233.81	102.88	3534	38.70225873	\$ 222.11	\$ 91.18
00020249	00130.93	19860408	198601	1986	4	8	4/8/1986	3898	42.68685694	234.54	103.61	3555	38.93223819	\$ 222.81	\$ 91.88
00020249	00173.03	19860314	198512	1986	3	14	3/14/1986	3923	42.96235455	311.12	138.09	3580	39.20602327	\$ 295.56	\$ 122.53
00020249	00122.64	19860220	198511	1986	2	20	2/20/1986	3945	43.20328542	221.24	98.60	3602	39.44695414	\$ 210.18	\$ 87.54
00020249	00136.86	19860110	198510	1986	1	10	1/10/1986	3986	43.65229295	248.41	111.55	3643	39.8959167	\$ 235.99	\$ 99.13
00020249	00110.30	19851527	198509	1985	11	27	11/27/1985	4030	44.13415469	201.53	91.23	3687	40.37782341	\$ 191.45	\$ 81.15
00020249	00108.32	19851028	198508	1985	10	28	10/28/1985	4060	44.46269678	198.80	90.48	3717	40.7063655	\$ 188.86	\$ 80.54
00020249	00108.32	19850918	198507	1985	9	18	9/18/1985	4100	44.90075291	199.99	91.67	3757	41.14422163	\$ 189.99	\$ 81.67
00020249	00116.02	19850823	198506	1985	8	23	8/23/1985	4126	45.18548939	215.04	99.02	3783	41.42915811	\$ 204.29	\$ 88.27
00020249	00111.40	19850731	198505	1985	7	31	7/31/1985	4149	45.43737166	207.19	95.79	3806	41.68104038	\$ 196.83	\$ 85.43
00020249	00113.03	19850626	198504	1985	6	26	6/26/1985	4184	45.82067077	211.32	98.29	3841	42.06433949	\$ 200.76	\$ 87.73
00020249	00115.46	19850604	198503	1985	6	4	6/4/1985	4206	46.0160164	216.58	101.12	3863	42.30527036	\$ 205.75	\$ 90.29
00020249	00109.59	19850509	198502	1985	5	9	5/9/1985	4232	46.34633812	206.37	96.78	3889			

00020249	000098.03	19830706	198305	1983	7	6	7/6/1983	4905	53.71663244	204.15	106.12	4562	49.96030116 \$	193.94 \$	95.91
00020249	000096.23	19830524	198304	1983	5	24	5/24/1983	4948	54.18754278	201.69	105.46	4605	50.4312115 \$	191.61 \$	95.38
00020249	000095.55	19830428	198303	1983	4	28	4/28/1983	4974	54.47227926	201.05	105.50	4631	50.71594798 \$	190.99 \$	95.44
00020249	000095.55	19830405	198302	1983	4	5	4/5/1983	4997	54.72416153	201.74	106.19	4654	50.96783025 \$	191.65 \$	96.10
00020249	000095.55	19830308	198301	1983	3	8	3/8/1983	5025	55.03080082	202.59	107.04	4682	51.27446954 \$	192.46 \$	96.91
00020249	000102.38	19830208	198212	1983	2	8	2/8/1983	5053	55.33744011	217.98	115.60	4710	51.58110883 \$	207.08 \$	104.70
00020249	000099.64	19830124	198211	1983	1	24	1/24/1983	5068	55.50171116	212.62	112.98	4725	51.74537988 \$	201.99 \$	102.35
00020249	00103.51	19830110	198210	1983	1	10	1/10/1983	5082	55.65509308	221.34	117.83	4739	51.89869952 \$	210.27 \$	106.76
00020249	000087.85	19821208	198209	1982	12	8	12/8/1982	5115	56.0164271	188.79	100.94	4772	52.26009582 \$	179.35 \$	91.50
00020249	000085.51	19821027	198208	1982	10	27	10/27/1982	5157	56.47638604	184.91	99.40	4814	52.72005476 \$	175.67 \$	90.16
00020249	000085.51	19820916	198207	1982	9	16	9/16/1982	5198	56.92538357	186.05	100.54	4855	53.16906229 \$	176.75 \$	91.24
00020249	000086.87	19820813	198206	1982	8	13	8/13/1982	5232	57.29774127	189.97	103.10	4889	53.54140999 \$	180.47 \$	93.60
00020249	000086.75	19820713	198205	1982	7	13	7/13/1982	5263	57.63723477	190.59	103.84	4920	53.88090349 \$	181.06 \$	94.31
00020249	000085.51	19820604	198204	1982	6	4	6/4/1982	5302	58.06433949	188.97	103.46	4959	54.30800821 \$	179.52 \$	94.01
00020249	000087.56	19820430	198203	1982	4	30	4/30/1982	5337	58.4476386	194.51	106.95	4994	54.69130732 \$	184.79 \$	97.23
00020249	000085.26	19820405	198202	1982	4	5	4/5/1982	5362	58.72142368	190.11	104.85	5019	54.9650924 \$	180.61 \$	95.35
00020249	000085.26	19820226	198201	1982	2	26	2/26/1982	5400	59.137577	191.20	105.94	5057	55.38124572 \$	181.64 \$	96.38
00020249	000085.26	19820204	198112	1982	2	4	2/4/1982	5422	59.37850787	191.83	106.57	5079	55.62217659 \$	182.24 \$	96.98
00020249	000094.28	19820121	198111	1982	1	21	1/21/1982	5436	59.53182752	212.57	118.29	5093	55.77549624 \$	201.94 \$	107.66
00020249	000077.38	19820105	198110	1982	1	5	1/5/1982	5452	59.70704997	174.88	97.50	5109	55.95071869 \$	166.14 \$	88.76
00020249	000056.40	19811204	198109	1981	12	4	12/4/1981	5484	60.05749487	128.08	71.68	5141	56.30116359 \$	121.67 \$	65.27

Calculated Interest	\$14,472.56
Actual Interest	\$13668.90
Difference	\$803.66

Calculated Transfer Basis	\$43,659.86
Actual Transfer Basis	\$43377.96
Difference	\$281.90
65% of Difference	\$183.23

Total Additional Amt to Deposit in Plan 3 Account	\$986.89
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EXHIBIT F

PROPOSED CALCULATIONS FOR MEMBER 252953 - Mr. Fowler

1/1/1996

Transfer Date	Member #	Contribution Amt	Transaction Date	Earning Period	Converted Transaction Date	Days in Plan 2 Prior to Transfer	Quarters	Value of Contribution on Transfer Date	Interest from Transfer Date to Transfer Date	Days from Transaction Date to 1/1/1996			Value of Contribution on 1/1/1996	Interest from Transaction Date to 1/1/1996
										Transfer Date	Quarters	Value of Contribution on 1/1/1996	Interest from Transaction Date to 1/1/1996	
10/14/1996	252953	221.96	19960911	199606	1996	9	11	9/11/1996	33	0.361396	223.06	1.10		
	252953	37.67	19960911	199605	1996	9	11	9/11/1996	33	0.361396	37.86	0.19		
	252953	259.61	19960819	199605	1996	8	19	8/19/1996	56	0.613279	261.79	2.18		
	252953	3.4	19960711	199606	1996	7	11	7/11/1996	95	1.040383	3.45	0.05		
Plan 2 Interest	11594.68	27.17	19960711	199605	1996	7	11	7/11/1996	95	1.040383	27.56	0.39		
Transfer Payment Amount #1	14780.07	232.44	19960711	199604	1996	7	11	7/11/1996	95	1.040383	235.77	3.33		
Transfer Payment Amount #2	9237.54	14.99	19960615	199605	1996	6	15	6/15/1996	121	1.32512	15.26	0.27		
Transfer Basis Amount	36950.18	18.27	19960615	199604	1996	6	15	6/15/1996	121	1.32512	18.60	0.33		
	252953	241.36	19960615	199603	1996	6	15	6/15/1996	121	1.32512	245.77	4.41		
	252953	0.66	19960514	199604	1996	5	14	5/14/1996	150	1.675565	0.68	0.02		
	252953	68.35	19960514	199603	1996	5	14	5/14/1996	153	1.675565	69.93	1.58		
	252953	191.27	19960514	199602	1996	5	14	5/14/1996	156	1.675565	195.70	4.43		
	252953	94.8	19960411	199602	1996	4	11	4/11/1996	186	2.036961	97.47	2.67		
	252953	164.81	19960411	199601	1996	4	11	4/11/1996	186	2.036961	169.46	4.65		
	252953	44.87	19960312	199512	1996	3	12	3/12/1996	216	2.365503	46.34	1.47		
	252953	1.32	19960312	199602	1996	3	12	3/12/1996	216	2.365503	1.36	0.04		
	252953	214.76	19960312	199601	1996	3	12	3/12/1996	216	2.365503	221.81	7.05		
	252953	209.32	19960214	199512	1996	2	14	2/14/1996	243	2.661191	217.07	7.75		
	252953	50.29	19960214	199511	1996	2	14	2/14/1996	243	2.661191	52.15	1.86		
	252953	259.62	19960212	199511	1996	1	12	1/12/1996	276	3.022587	270.56	10.94		
	252953	80.63	19951214	199511	1995	12	14	12/14/1995	305	3.340178	84.39	3.76	18	0.197125257 \$ 80.85 \$ 0.22
	252953	210.61	19951214	199510	1995	12	14	12/14/1995	305	3.340178	220.44	9.83	18	0.197125257 \$ 211.18 \$ 0.57
	252953	177.54	19951115	199510	1995	11	15	11/15/1995	334	3.657769	186.63	9.09	47	0.514715948 \$ 178.79 \$ 1.25
	252953	82.08	19951115	199509	1995	11	15	11/15/1995	334	3.657769	86.28	4.20	47	0.514715948 \$ 82.66 \$ 0.58
	252953	261.62	19951012	199509	1995	10	12	10/12/1995	368	4.030116	276.42	14.80	81	0.887063655 \$ 264.81 \$ 3.19
	252953	224.8	19950913	199506	1995	9	13	9/13/1995	397	4.347707	238.55	13.75	110	1.20654346 \$ 228.53 \$ 3.73
	252953	11.54	19950815	199506	1995	8	15	8/15/1995	426	4.665298	12.30	0.76	139	1.522245038 \$ 11.78 \$ 0.24
	252953	224.15	19950815	199505	1995	8	15	8/15/1995	426	4.665298	238.90	14.75	139	1.522245038 \$ 228.86 \$ 4.71
	252953	-1.14	19950815	199504	1995	8	15	8/15/1995	426	4.665298	-1.21	-0.07	139	1.522245038 \$ (1.16) \$ (0.02)
	252953	-1.52	19950815	199410	1995	8	15	8/15/1995	426	4.665298	-1.62	-0.10	139	1.522245038 \$ (1.55) \$ (0.03)
	252953	-1.29	19950815	199409	1995	8	15	8/15/1995	426	4.665298	-1.37	-0.08	139	1.522245038 \$ (1.32) \$ (0.03)
	252953	-1.74	19950815	199503	1995	8	15	8/15/1995	426	4.665298	-1.85	-0.11	139	1.522245038 \$ (1.78) \$ (0.04)
	252953	-1.14	19950815	199502	1995	8	15	8/15/1995	426	4.665298	-1.21	-0.07	139	1.522245038 \$ (1.16) \$ (0.02)
	252953	-1.52	19950815	199501	1995	8	15	8/15/1995	426	4.665298	-1.62	-0.10	139	1.522245038 \$ (1.55) \$ (0.03)
	252953	-1.21	19950815	199412	1995	8	15	8/15/1995	426	4.665298	-1.29	-0.08	139	1.522245038 \$ (1.24) \$ (0.03)
	252953	-1.36	19950815	199411	1995	8	15	8/15/1995	426	4.665298	-1.45	-0.09	139	1.522245038 \$ (1.39) \$ (0.03)
	252953	1.94	19950712	199506	1995	7	12	7/12/1995	460	5.037645	2.08	0.14	173	1.894592745 \$ 1.99 \$ 0.05
	252953	91.57	19950712	199505	1995	7	12	7/12/1995	460	5.037645	98.09	6.52	173	1.894592745 \$ 93.97 \$ 2.40
	252953	133.23	19950712	199504	1995	7	12	7/12/1995	460	5.037645	142.72	9.49	173	1.894592745 \$ 136.72 \$ 3.49
	252953	13.7	19950620	199505	1995	6	20	6/20/1995	482	5.278576	14.72	1.02	195	2.135523614 \$ 14.11 \$ 0.41
	252953	72.27	19950620	199504	1995	6	20	6/20/1995	482	5.278576	77.67	5.40	195	2.135523614 \$ 74.41 \$ 2.14
	252953	152.53	19950620	199503	1995	6	20	6/20/1995	482	5.278576	163.93	11.40	195	2.135523614 \$ 157.04 \$ 4.51
	252953	6.85	19950515	199504	1995	5	15	5/15/1995	518	5.672827	7.40	0.55	231	2.529774127 \$ 7.09 \$ 0.24
	252953	162.57	19950515	199503	1995	5	15	5/15/1995	518	5.672827	175.66	13.09	231	2.529774127 \$ 168.28 \$ 5.71
	252953	62.23	19950515	199502	1995	5	15	5/15/1995	518	5.672827	67.24	5.01	231	2.529774127 \$ 64.42 \$ 2.19
	252953	143.27	19950514	199502	1995	4	19	4/19/1995	544	5.957563	155.41	12.14	257	2.814510609 \$ 148.88 \$ 5.61
	252953	81.53	19950419	199501	1995	4	19	4/19/1995	544	5.957563	88.44	6.91	257	2.814510609 \$ 84.72 \$ 3.19
	252953	16.28	19950317	199502	1995	3	17	3/17/1995	577	6.31896	17.75	1.47	290	3.1757906913 \$ 17.00 \$ 0.72
	252953	208.46	19950317	199501	1995	3	17	3/17/1995	577	6.31896	227.25	18.79	290	3.1757906913 \$ 217.70 \$ 9.24
	252953	16.34	19950317	199412	1995	3	17	3/17/1995	577	6.31896	17.81	1.47	290	3.1757906913 \$ 17.06 \$ 0.72
	252953	202.86	19950217	199412	1995	2	17	2/17/1995	605	6.625599	222.07	19.21	318	3.482546201 \$ 212.74 \$ 9.88
	252953	21.95	19950217	199411	1995	2	17	2/17/1995	605	6.625599	24.03	2.08	318	3.482546201 \$ 23.02 \$ 1.07
	252953	224.8	19950118	199411	1994	1	18	1/18/1994	635	6.954141	247.20	22.40	348	3.811082696 \$ 236.81 \$ 12.01
	252953	160.68	19941118	199410	1994	11	18	1/18/1994	696	7.622177	178.31	17.63	409	4.479123888 \$ 170.82 \$ 10.14
	252953	64.12	19941118	199409	1994	11	18	1/18/1994	696	7.622177	71.15	7.03	409	4.479123888 \$ 68.16 \$ 4.04
	252953	234.88	19941018	199409	1994	10	18	10/18/1994	727	7.96167	261.86	26.98	440	4.818617385 \$ 250.86 \$ 15.98
	252953	134.92	19940923	199406	1994	9	23	9/23/1994	752	8.235455	150.98	16.06	465	5.092402464 \$ 144.64 \$ 9.72
	252953	96.61	19940923	199405	1994	9	23	9/23/1994	752	8.235455	108.11	11.50	465	5.092402464 \$ 103.57 \$ 6.96
	252953	231.53	19940822	199405	1994	8	22	8/22/1994	784	8.5859	260.33	28.80	497	5.442847365 \$ 249.40 \$ 17.87
	252953	9.4	19940719	199405	1994	7	19	7/19/1994	818	8.958248	10.62	1.22	531	5.815195072 \$ 10.18 \$ 0.78
	252953	222.12	19940719	199404	1994	7	19	7/19/1994	818	8.958248	251.03	28.91	531	5.815195072 \$ 240.48 \$ 18.36
	252953	37.71	19940617	199404	1994	6	17	6/17/1994	850	9.308693	42.82	5.11	563	6.165639973 \$ 41.02 \$ 3.31
	252953	193.83	19940617	199403	1994	6	17	6/17/1994	850	9.308693	220.10	26.27	563	6.165639973 \$ 210.86 \$ 17.03
	252953	15.21	19940519	199404	1994	5	19	5/19/1994	879	9.626283	17.35	2.14	592	6.483230664 \$ 16.62 \$ 1.41
	252953	182.94	19940519	199403	1994	5	19	5/19/1994	879	9.626283	208.64	25.70	592	6.483230664 \$ 199.88 \$ 16.94
	252													

252953	2.69	19940228	199309	1994	2	28	2/28/1994	959	10.5024	3.10	0.41	672	7.359342916	\$ 2.97	\$ 0.28
252953	20.45	19940118	199312	1994	1	18	1/18/1994	1000	10.9514	23.75	3.30	713	7.808350445	\$ 22.75	\$ 2.30
252953	226.87	19940118	199311	1994	1	18	1/18/1994	1000	10.9514	263.47	36.60	713	7.808350445	\$ 252.40	\$ 25.53
252953	64.58	19931220	199311	1993	12	20	12/20/1993	1029	11.26899	75.32	10.74	742	8.125941136	\$ 72.16	\$ 7.58
252953	166.95	19931220	199310	1993	12	20	12/20/1993	1029	11.26899	194.72	27.77	742	8.125941136	\$ 186.54	\$ 19.59
252953	155.32	19931119	199310	1993	11	19	11/19/1993	1060	11.60849	182.00	26.68	773	8.465434634	\$ 174.36	\$ 19.04
252953	76.21	19931119	199309	1993	11	19	11/19/1993	1060	11.60849	89.30	13.09	773	8.465434634	\$ 85.55	\$ 9.34
252953	236.57	19931026	199309	1993	10	26	10/26/1993	1084	11.87132	278.21	41.64	797	8.728268309	\$ 266.52	\$ 29.95
252953	186.77	19930924	199306	1993	9	24	9/24/1993	1116	12.22177	220.70	33.93	829	9.07871321	\$ 211.42	\$ 24.65
252953	57.38	19930924	199305	1993	9	24	9/24/1993	1116	12.22177	67.80	10.42	829	9.07871321	\$ 64.95	\$ 7.57
252953	244.13	19930823	199305	1993	8	23	8/23/1993	1148	12.57221	289.86	45.73	861	9.429158111	\$ 277.68	\$ 33.55
252953	239.56	19930724	199304	1993	7	24	7/24/1993	1178	12.90075	285.71	46.15	891	9.75770205	\$ 273.71	\$ 34.15
252953	4.59	19930724	199305	1993	7	24	7/24/1993	1178	12.90075	5.47	0.88	891	9.75770205	\$ 5.24	\$ 0.65
252953	223.5	19930624	199303	1993	6	24	6/24/1993	1208	13.2293	267.76	44.26	921	10.0862423	\$ 256.51	\$ 33.01
252953	12.45	19930624	199305	1993	6	24	6/24/1993	1208	13.2293	14.92	2.47	921	10.0862423	\$ 14.29	\$ 1.84
252953	20.63	19930624	199304	1993	6	24	6/24/1993	1208	13.2293	24.71	4.08	921	10.0862423	\$ 23.68	\$ 3.05
252953	131.67	19930518	199303	1993	5	18	5/18/1993	1245	13.6345	158.62	26.95	958	10.49144422	\$ 151.95	\$ 20.28
252953	112.47	19930518	199302	1993	5	18	5/18/1993	1245	13.6345	135.49	23.02	958	10.49144422	\$ 129.80	\$ 17.33
252953	166.95	19930419	199302	1993	4	19	4/19/1993	1274	13.95209	204.41	35.46	987	10.80903491	\$ 195.82	\$ 26.87
252953	75.19	19930419	199301	1993	4	19	4/19/1993	1274	13.95209	90.97	15.78	987	10.80903491	\$ 87.15	\$ 11.96
252953	18.55	19930322	199302	1993	3	22	3/22/1993	1302	14.25873	22.54	3.99	1015	11.1156742	\$ 21.59	\$ 3.04
252953	212.45	19930322	199301	1993	3	22	3/22/1993	1302	14.25873	258.12	45.67	1015	11.1156742	\$ 247.28	\$ 34.83
252953	5.54	19930322	199212	1993	3	22	3/22/1993	1302	14.25873	6.73	1.19	1015	11.1156742	\$ 6.45	\$ 0.91
252953	12.45	19930224	199301	1993	2	24	2/24/1993	1328	14.54346	15.19	2.74	1041	11.40041068	\$ 14.55	\$ 2.10
252953	217.99	19930224	199212	1993	2	24	2/24/1993	1328	14.54346	265.88	47.89	1041	11.40041068	\$ 254.71	\$ 36.72
252953	1.85	19921200	199212	1992	12	0	1/30/1992	1414	15.48528	2.29	0.44	1127	12.34223135	\$ 2.19	\$ 0.34
252953	216.13	19921200	199211	1992	12	0	1/30/1992	1414	15.48528	267.03	50.90	1127	12.34223135	\$ 255.81	\$ 39.68
252953	64.78	19921100	199211	1992	11	0	10/31/1992	1444	15.81383	80.40	15.62	1157	12.67077344	\$ 77.02	\$ 12.24
252953	153.21	19921100	199210	1992	11	0	10/31/1992	1444	15.81383	190.14	36.93	1157	12.67077344	\$ 182.15	\$ 28.94
252953	151.54	19921000	199210	1992	10	0	9/30/1992	1475	16.15332	188.94	37.40	1188	13.01026694	\$ 181.00	\$ 29.46
252953	66.45	19921000	199209	1992	10	0	9/30/1992	1475	16.15332	82.85	16.40	1188	13.01026694	\$ 79.37	\$ 12.92
252953	187.25	19920928	199206	1992	9	28	9/28/1992	1477	16.17522	233.54	46.29	1190	13.03216975	\$ 223.72	\$ 36.47
252953	8.04	19920928	199205	1992	9	28	9/28/1992	1477	16.17522	10.03	1.99	1190	13.03216975	\$ 9.61	\$ 1.57
252953	217.98	19920900	199209	1992	9	0	8/31/1992	1505	16.48186	273.00	55.02	1218	13.33880903	\$ 261.53	\$ 43.55
252953	195.3	19920831	199205	1992	8	31	8/31/1992	1505	16.48186	244.60	49.30	1218	13.33880903	\$ 234.32	\$ 39.02
252953	11.7	19920700	199207	1992	7	0	6/30/1992	1567	17.16085	14.79	3.09	1280	14.01779603	\$ 14.17	\$ 2.47
252953	1.88	19920600	199206	1992	6	0	5/31/1992	1597	17.48939	2.39	0.51	1310	14.34633812	\$ 2.28	\$ 0.41
252953	30.73	19920600	199205	1992	6	0	5/31/1992	1597	17.48939	39.02	8.29	1310	14.34633812	\$ 37.38	\$ 6.65
252953	164.57	19920600	199204	1992	6	0	5/31/1992	1597	17.48939	208.97	44.40	1310	14.34633812	\$ 200.19	\$ 35.62
252953	11.7	19920500	199205	1992	5	0	4/30/1992	1628	17.82888	14.93	3.23	1341	14.68658162	\$ 14.30	\$ 2.60
252953	34.39	19920500	199204	1992	5	0	4/30/1992	1628	17.82888	43.87	9.48	1341	14.68658162	\$ 42.03	\$ 7.64
252953	160.91	19920500	199203	1992	5	0	4/30/1992	1628	17.82888	205.27	44.36	1341	14.68658162	\$ 196.64	\$ 35.73
252953	96.57	19920400	199203	1992	4	0	3/31/1992	1658	18.15743	123.75	27.18	1371	15.01437372	\$ 118.55	\$ 21.98
252953	98.73	19920400	199202	1992	4	0	3/31/1992	1658	18.15743	126.51	27.78	1371	15.01437372	\$ 121.20	\$ 22.47
252953	6.48	19920300	199203	1992	3	0	2/29/1992	1689	18.49692	8.34	1.86	1402	15.35386721	\$ 7.99	\$ 1.51
252953	165.95	19920300	199202	1992	3	0	2/29/1992	1689	18.49692	213.64	47.69	1402	15.35386721	\$ 204.66	\$ 38.71
252953	29.35	19920300	199201	1992	3	0	2/29/1992	1688	18.49692	37.78	8.43	1402	15.35386721	\$ 36.20	\$ 6.85
252953	19.43	19920200	199202	1992	2	0	1/31/1992	1718	18.81451	25.12	5.69	1431	15.67145791	\$ 24.07	\$ 4.64
252953	195.29	19920200	199201	1992	2	0	1/31/1992	1718	18.81451	252.50	57.21	1431	15.67145791	\$ 241.88	\$ 46.60
252953	53.86	19920100	199201	1992	1	0	12/31/1991	1749	19.154	69.96	16.10	1462	16.0109514	\$ 67.02	\$ 13.16
252953	151.39	19920100	199112	1992	1	0	12/31/1991	1749	19.154	196.65	45.26	1462	16.0109514	\$ 188.39	\$ 37.00
252953	79.53	19911120	199112	1991	12	0	11/30/1991	1780	19.4935	103.79	24.26	1493	16.3504449	\$ 99.43	\$ 19.90
252953	129.5	19911120	199111	1991	12	0	11/30/1991	1780	19.4935	39.50	1493	16.3504449	\$ 161.90	\$ 32.40	
252953	152.13	19911110	199111	1991	11	0	10/31/1991	1810	19.82204	199.42	47.29	1523	16.676987	\$ 191.05	\$ 38.92
252953	69.43	19911110	199110	1991	11	0	10/31/1991	1810	19.82204	91.01	21.58	1523	16.676987	\$ 87.19	\$ 17.76
252953	222.76	19911100	199110	1991	10	0	9/30/1991	1841	20.16153	293.37	70.61	1554	17.01848049	\$ 281.04	\$ 58.28
252953	19.92	19911100	199109	1991	10	0	9/30/1991	1841	20.16153	26.23	6.31	1554	17.01848049	\$ 25.13	\$ 5.21
252953	50.1	19910900	199110	1991	9	0	8/31/1991	1871	20.49008	66.28	16.18	1584	17.34702259	\$ 63.49	\$ 13.39
252953	200.42	19910900	199109	1991	9	0	8/31/1991	1871	20.49008	265.13	64.71	1584	17.34702259	\$ 253.99	\$ 53.57
252953	141.22	19910800	199106	1991	8	0	7/31/1991	1902	20.82957	187.69	46.47	1615	17.68651608	\$ 179.80	\$ 38.58
252953	32.18	19910800	199105	1991	8	0	7/31/1991	1902	20.82957	42.77	10.59	1615	17.68651608	\$ 40.97	\$ 8.79
252953	23.06	19910700	199107	1991	7	0	6/30/1991	1933	21.16907	30.79	7.73	1646	18.02600958	\$ 29.50	\$ 6.44
252953	173.39	19910700	199105	1991	7	0	6/30/1991	1933	21.16907	231.51	58.12	1646	18.02600958	\$ 221.79	\$ 48.40
252953	8														

252953	121.78	19901000	199010	1990	10	0	9/30/1990	2206	24.1588	169.38	47.60	1919	21.01574264	\$	162.26	\$	40.48
252953	43.46	19901000	199009	1990	10	0	9/30/1990	2206	24.1588	60.45	16.99	1919	21.01574264	\$	57.91	\$	14.45
252953	222.3	19900900	199009	1990	9	0	8/31/1990	2236	24.48734	310.58	88.28	1949	21.34428474	\$	297.53	\$	75.23
252953	0.02	19900800	199008	1990	8	0	7/31/1990	2267	24.82683	0.03	0.01	1980	21.68377823	\$	0.03	\$	0.01
252953	107.78	19900800	199006	1990	8	0	7/31/1990	2267	24.82683	151.28	43.50	1980	21.68377823	\$	144.92	\$	37.14
252953	53.38	19900800	199005	1990	8	0	7/31/1990	2267	24.82683	74.92	21.54	1980	21.68377823	\$	71.78	\$	18.40
252953	4.97	19900700	199007	1990	7	0	6/30/1990	2298	25.16632	7.01	2.04	2011	22.02327173	\$	6.71	\$	1.74
252953	161.18	19900700	199005	1990	7	0	6/30/1990	2298	25.16632	227.28	66.10	2011	22.02327173	\$	217.74	\$	56.56
252953	9.95	19900600	199006	1990	6	0	5/31/1990	2328	25.49487	14.09	4.14	2041	22.35181383	\$	13.50	\$	3.55
252953	22.57	19900600	199005	1990	6	0	5/31/1990	2328	25.49487	31.97	9.40	2041	22.35181383	\$	30.63	\$	8.06
252953	138.61	19900600	199004	1990	6	0	5/31/1990	2328	25.49487	196.34	57.73	2041	22.35181383	\$	188.09	\$	49.48
252953	13.89	19900500	199005	1990	5	0	4/30/1990	2356	25.83436	19.77	5.88	2072	22.69130732	\$	18.94	\$	5.05
252953	33.85	19900500	199004	1990	5	0	4/30/1990	2359	25.83436	48.17	14.32	2072	22.69130732	\$	46.15	\$	12.30
252953	127.33	19900500	199003	1990	5	0	4/30/1990	2359	25.83436	181.20	53.87	2072	22.69130732	\$	173.58	\$	46.25
252953	109.8	19900400	199003	1990	4	0	3/31/1990	2389	26.1629	156.95	47.15	2102	23.01984942	\$	150.36	\$	40.56
252953	51.38	19900400	199002	1990	4	0	3/31/1990	2389	26.1629	73.45	22.07	2102	23.01984942	\$	70.36	\$	18.98
252953	139.93	19900300	199002	1990	3	0	2/28/1990	2420	26.5024	200.95	61.02	2133	23.35934292	\$	192.51	\$	52.58
252953	21.25	19900300	199001	1990	3	0	2/28/1990	2420	26.5024	30.52	9.27	2133	23.35934292	\$	29.23	\$	7.98
252953	159.43	19900200	199001	1990	2	0	1/31/1990	2448	26.80903	229.92	70.49	2161	23.6659822	\$	220.26	\$	60.83
252953	21.26	19900100	199001	1990	1	0	12/31/1989	2479	27.14853	30.80	9.54	2192	24.0054757	\$	29.51	\$	8.25
252953	138.17	19900100	198912	1990	1	0	12/31/1989	2479	27.14853	200.18	62.01	2192	24.0054757	\$	191.77	\$	53.60
252953	21.26	19891200	198912	1989	12	0	11/30/1989	2510	27.48802	30.95	9.69	2223	24.3449692	\$	29.64	\$	8.38
252953	138.17	19891200	198911	1989	12	0	11/30/1989	2510	27.48802	201.11	62.94	2223	24.3449692	\$	192.66	\$	54.49
252953	53.14	19891100	198911	1989	11	0	10/31/1988	2540	27.81656	77.70	24.56	2253	24.67351129	\$	74.43	\$	21.29
252953	9.95	19891100	198911	1989	11	0	10/31/1988	2540	27.81656	14.55	4.60	2253	24.67351129	\$	13.94	\$	3.99
252953	106.29	19891100	198910	1989	11	0	10/31/1988	2540	27.81656	155.41	49.12	2253	24.67351129	\$	148.88	\$	42.59
252953	116.91	19891100	198910	1989	10	0	9/30/1988	2571	28.15606	171.73	54.82	2284	25.01300479	\$	164.51	\$	47.60
252953	-9.95	19891100	198910	1989	10	0	9/30/1988	2571	28.15606	-14.62	-4.67	2284	25.01300479	\$	(14.00)	\$	(4.05)
252953	44.56	19891000	198909	1989	10	0	9/30/1988	2571	28.15606	65.45	20.89	2284	25.01300479	\$	62.70	\$	18.14
252953	157.38	19890900	198909	1989	9	0	8/31/1988	2601	28.4846	232.21	74.83	2314	25.34154689	\$	222.46	\$	65.08
252953	19.89	19890900	198909	1989	9	0	8/31/1988	2601	28.4846	29.35	9.46	2314	25.34154689	\$	28.11	\$	8.22
252953	71.56	19890800	198906	1989	8	0	7/31/1988	2632	28.82409	106.08	34.52	2345	25.68104038	\$	101.62	\$	30.06
252953	82	19890800	198905	1989	8	0	7/31/1988	2632	28.82409	121.55	39.55	2345	25.68104038	\$	116.45	\$	34.45
252953	6.71	19890700	198907	1989	7	0	6/30/1988	2663	29.16359	9.99	3.28	2376	26.02053388	\$	9.57	\$	2.86
252953	142.89	19890700	198905	1989	7	0	6/30/1988	2663	29.16359	212.80	69.91	2376	26.02053388	\$	203.86	\$	60.97
252953	10.64	19890700	198904	1989	7	0	6/30/1988	2663	29.16359	15.85	5.21	2376	26.02053388	\$	15.18	\$	4.54
252953	9.61	19890600	198906	1989	6	0	5/31/1988	2693	29.49213	14.38	4.77	2406	26.34907598	\$	13.77	\$	4.16
252953	142.69	19890600	198904	1989	6	0	5/31/1988	2693	29.49213	213.46	70.77	2406	26.34907598	\$	204.49	\$	61.80
252953	10.84	19890600	198903	1989	6	0	5/31/1988	2693	29.49213	16.22	5.38	2406	26.34907598	\$	15.53	\$	4.69
252953	14.41	19890500	198905	1989	5	0	4/30/1988	2724	29.81312	21.66	7.25	2437	26.68856947	\$	207.75	\$	6.34
252953	153.53	19890500	198903	1989	5	0	4/30/1988	2724	29.81312	230.74	77.21	2437	26.68856947	\$	221.04	\$	67.51
252953	6.15	19890400	198904	1989	4	0	3/31/1988	2754	30.16016	9.28	3.13	2467	27.01711157	\$	8.89	\$	2.74
252953	60.52	19890400	198903	1989	4	0	3/31/1988	2754	30.16016	91.36	30.84	2467	27.01711157	\$	87.53	\$	27.01
252953	93.01	19890400	198902	1989	4	0	3/31/1988	2754	30.16016	140.41	47.40	2467	27.01711157	\$	134.51	\$	41.50
252953	90.99	19890300	198902	1989	3	0	2/28/1988	2785	30.49966	138.00	47.01	2498	27.35660507	\$	132.20	\$	41.21
252953	62.54	19890300	198901	1989	3	0	2/28/1988	2785	30.49966	94.85	32.31	2498	27.35660507	\$	90.87	\$	28.33
252953	4.8	19890200	198902	1989	2	0	1/31/1988	2813	30.8063	7.31	2.51	2526	27.66324435	\$	7.00	\$	2.20
252953	141.9	19890200	198901	1989	2	0	1/31/1988	2813	30.8063	216.12	74.22	2526	27.66324435	\$	207.04	\$	65.14
252953	11.63	19890200	198812	1989	2	0	1/31/1988	2813	30.8063	17.71	6.08	2526	27.66324435	\$	16.97	\$	5.34
252953	14.17	19890100	198812	1989	1	0	12/31/1988	2844	31.14579	216.82	75.12	2557	28.00273785	\$	207.71	\$	66.01
252953	11.83	19890100	198811	1989	1	0	12/31/1988	2844	31.14579	18.10	6.27	2557	28.00273785	\$	17.34	\$	5.51
252953	153.53	19881200	198811	1988	12	0	11/30/1988	2875	31.48528	236.01	82.48	2588	28.34223135	\$	226.09	\$	72.56
252953	2.27	19881107	000000	1988	11	7	1/17/1988	2898	31.73717	3.50	1.23	2611	28.59411362	\$	3.35	\$	1.08
252953	28.86	19881100	198811	1988	11	0	10/31/1988	2905	31.81383	44.56	15.70	2618	28.67077344	\$	42.69	\$	13.83
252953	9.61	19881100	198811	1988	11	0	10/31/1988	2905	31.81383	14.84	5.23	2618	28.67077344	\$	14.22	\$	4.61
252953	124.67	19881100	198810	1988	11	0	10/31/1988	2905	31.81383	192.51	67.84	2618	28.67077344	\$	184.42	\$	59.75
252953	89.99	19881000	198810	1988	10	0	9/30/1988	2936	32.15332	139.60	49.61	2649	29.01026694	\$	133.74	\$	43.75
252953	63.54	19881000	198809	1988	10	0	9/30/1988	2936	32.15332	98.57	35.03	2649	29.01026694	\$	94.43	\$	30.89
252953	151.12	19880900	198809	1988	9	0	8/31/1988	2966	32.48186	235.49	84.37	2679	29.3380903	\$	225.59	\$	74.47
252953	9.61	19880900	198809	1988	9	0	8/31/1988	2966	32.48186	14.98	5.37	2679	29.3380903	\$	14.35	\$	4.74
252953	77.81	19880800	198808</														

252953	0.09	19871100	198709	1987	11	0	10/31/1987	3271	35.82204	0.15	0.06	2984	32.676897	\$	0.14	\$	0.05
252953	8.48	19871000	198710	1987	10	0	9/30/1987	3302	36.16153	13.90	5.42	3015	33.01848049	\$	13.31	\$	4.83
252953	95.93	19871000	198710	1987	10	0	9/30/1987	3302	36.16153	157.19	61.26	3015	33.01848049	\$	150.59	\$	54.66
252953	37.59	19871000	198709	1987	10	0	9/30/1987	3302	36.16153	61.59	24.00	3015	33.01848049	\$	59.01	\$	21.42
252953	133.52	19870900	198709	1987	9	0	8/31/1987	3332	36.49008	219.77	86.25	3045	33.34702259	\$	210.53	\$	77.01
252953	8.48	19870900	198709	1987	9	0	8/31/1987	3332	36.49008	13.96	5.48	3045	33.34702259	\$	13.37	\$	4.89
252953	80.29	19870800	198706	1987	8	0	7/31/1987	3363	36.82957	132.77	52.48	3076	33.68651608	\$	127.19	\$	46.90
252953	42.16	19870800	198705	1987	8	0	7/31/1987	3363	36.82957	69.72	27.56	3076	33.68651608	\$	65.79	\$	24.63
252953	4.02	19870700	198704	1987	7	0	6/30/1987	3394	37.16906	6.68	2.66	3107	34.02600958	\$	6.40	\$	2.38
252953	118.43	19870700	198705	1987	7	0	6/30/1987	3394	37.16906	196.75	78.32	3107	34.02600958	\$	188.48	\$	70.05
252953	122.45	19870700	198704	1987	6	0	5/31/1987	3424	37.4976	204.34	81.89	3137	34.3545168	\$	195.75	\$	73.30
252953	122.45	19870505	198612	1987	5	5	5/5/1987	3450	37.78234	205.14	82.69	3163	34.63928816	\$	196.52	\$	74.07
252953	26.1	19870500	198704	1987	5	0	4/30/1987	3455	37.8731	43.76	17.66	3168	34.69404517	\$	41.92	\$	15.82
252953	96.35	19870500	198703	1987	5	0	4/30/1987	3455	37.8731	161.53	65.18	3168	34.69404517	\$	154.75	\$	58.40
252953	125.26	19870423	198611	1987	4	23	4/23/1987	3462	37.91376	210.22	84.96	3175	34.770705	\$	201.39	\$	76.13
252953	64.24	19870400	198703	1987	4	0	3/31/1987	3485	38.16564	108.18	43.94	3198	35.02258727	\$	103.64	\$	39.40
252953	58.21	19870400	198702	1987	4	0	3/31/1987	3485	38.16564	98.03	39.82	3198	35.02258727	\$	93.91	\$	35.70
252953	124.47	19870318	198610	1987	3	18	3/18/1987	3498	38.30801	210.02	85.55	3211	35.16495551	\$	201.20	\$	76.73
252953	94.36	19870300	198702	1987	3	0	2/28/1987	3516	38.50513	159.65	65.29	3229	35.36208077	\$	152.94	\$	58.58
252953	28.09	19870300	198701	1987	3	0	2/28/1987	3516	38.50513	47.52	19.43	3229	35.36208077	\$	45.53	\$	17.44
252953	2.81	19870300	198611	1987	3	0	2/28/1987	3516	38.50513	4.75	1.94	3229	35.36208077	\$	4.55	\$	1.74
252953	2.02	19870300	198610	1987	3	0	2/28/1987	3516	38.50513	3.42	1.40	3229	35.36208077	\$	3.27	\$	1.25
252953	-4.82	19870300	198609	1987	3	0	2/28/1987	3516	38.50513	-8.15	-3.33	3229	35.36208077	\$	(7.81)	\$	(2.99)
252953	124.84	19870219	198609	1987	2	19	2/19/1987	3525	38.6037	211.50	86.66	3238	35.46064339	\$	202.61	\$	77.77
252953	3.89	19870200	198702	1987	2	0	1/31/1987	3544	38.81177	6.61	2.72	3257	35.66872005	\$	6.33	\$	2.44
252953	122.45	19870200	198701	1987	2	0	1/31/1987	3544	38.81177	208.04	85.59	3257	35.66872005	\$	199.30	\$	76.85
252953	2.03	19870100	198701	1987	1	0	12/31/1986	3575	39.15127	3.46	1.43	3288	36.00821355	\$	3.32	\$	1.29
252953	-2.01	19870100	198612	1987	1	0	12/31/1986	3575	39.15127	-3.43	-1.42	3288	36.00821355	\$	(3.29)	\$	(1.28)
252953	14.05	19870100	198611	1987	1	0	12/31/1986	3575	39.15127	23.98	9.93	3288	36.00821355	\$	22.97	\$	8.92
252953	62.22	19870100	198610	1987	1	0	12/31/1986	3575	39.15127	106.20	43.98	3288	36.00821355	\$	101.74	\$	39.52
252953	46.16	19870100	198609	1987	1	0	12/31/1986	3575	39.15127	78.79	32.63	3288	36.00821355	\$	75.48	\$	29.32
252953	109.91	19861024	198608	1986	10	24	10/24/1986	3643	39.88959	189.52	79.61	3356	36.75290897	\$	181.56	\$	71.65
252953	109.91	19860911	198607	1986	9	11	9/11/1986	3688	40.36867	190.74	80.83	3399	37.2238193	\$	182.73	\$	72.82
252953	109.91	19860805	198606	1986	8	5	8/5/1986	3723	40.77207	191.80	81.89	3436	37.62902122	\$	183.74	\$	73.83
252953	115.56	19860710	198605	1986	7	10	7/10/1986	3749	41.05681	202.45	86.89	3462	37.917577	\$	193.94	\$	78.38
252953	109.52	19860612	198604	1986	6	12	6/12/1986	3777	41.36345	192.67	83.15	3490	38.22039699	\$	184.58	\$	75.06
252953	109.52	19860519	198603	1986	5	19	5/19/1986	3801	41.62626	193.36	83.84	3514	38.48323066	\$	185.24	\$	75.72
252953	113.11	19860429	198602	1986	4	29	4/29/1986	3821	41.84531	200.30	87.19	3534	38.70225873	\$	191.88	\$	78.77
252953	109.52	19860408	198601	1986	4	8	4/8/1986	3842	42.07259	194.55	85.03	3555	38.93223819	\$	186.38	\$	76.86
252953	109.52	19860314	198612	1986	3	14	3/14/1986	3867	42.34908	195.28	85.76	3580	39.20602327	\$	187.08	\$	77.56
252953	109.52	19860220	198511	1986	2	20	2/20/1986	3889	42.59001	195.92	86.40	3602	39.44695414	\$	187.69	\$	78.17
252953	115.15	19860110	198510	1986	1	10	1/10/1986	3930	43.03901	207.26	92.11	3643	39.8956167	\$	198.56	\$	83.41
252953	110.58	19851127	198509	1985	11	27	11/27/1985	3974	43.52088	200.35	89.77	3687	40.37782341	\$	191.93	\$	81.35
252953	97.82	19851028	198508	1985	10	28	10/28/1985	4004	43.84942	178.03	80.21	3717	40.7036355	\$	170.55	\$	72.73
252953	97.82	19850918	198507	1985	9	9	9/18/1985	4044	44.28474	179.10	81.28	3757	41.1442163	\$	171.57	\$	73.75
252953	98.64	19850823	198506	1985	8	23	8/23/1985	4070	44.57221	181.30	82.66	3783	41.42915811	\$	173.69	\$	75.05
252953	97.82	19850731	198505	1985	7	31	7/31/1985	4093	44.82409	180.42	82.60	3806	41.68104038	\$	172.84	\$	75.02
252953	97.82	19850626	198504	1985	6	26	6/26/1985	4124	45.20739	181.36	83.54	3841	42.06433949	\$	173.74	\$	75.92
252953	97.82	19850604	198503	1985	6	4	6/4/1985	4150	45.44832	181.96	84.14	3863	42.30527036	\$	174.31	\$	76.49
252953	97.82	19850509	198502	1985	5	9	5/9/1985	4176	45.73306	182.67	84.85	3889	42.5900684	\$	174.99	\$	77.17
252953	97.82	19850417	198501	1985	4	17	4/17/1985	4198	45.97399	183.27	85.45	3911	42.83093771	\$	175.57	\$	77.75
252953	91.11	19850325	198412	1985	3	25	3/25/1985	4221	46.22587	171.29	80.18	3934	43.0821999	\$	164.09	\$	72.98
252953	91.11	19850225	198411	1984	6	13	6/13/1984	4508	49.34702	170.21	83.45	4219	46.20396988	\$	163.06	\$	76.30
252953	86.76	19840516	198403	1984	5	16	5/16/1984	4534	49.65366	170.93	84.17	4247	46.51060917	\$	163.74	\$	76.98
252953	89.33	19840502	198402	1984	5	2	5/2/1984	4548	49.80698	176.36	87.03	4261	46.66392882	\$	168.95	\$	79.62
252953	86.24	19840327	198401	1984	3	27	3/27/1984	4584	50.20213	171.18	84.94	4297	47.05817933	\$	163.99	\$	77.75
252953	86.24	19840228	198312	1984	2	28	2/28/1984	4612	50.50787	171.90	85.66	4325	47.36481862	\$	164.67	\$	78.43
252953	86.24	19840207	198311	1984	2	7	2/7/1984	4633	50.73785	172.44	86.20	4346	47.59479808	\$	165.19	\$	78.95
252953	86.24	19840110	198310	1984	1	10	1/10/1984	4661	51.04449	173.16	86.92	4374	47.90143737	\$	165.88	\$	79.64
252953	86.24	19831201	198309	1983	12	1	12/1/1983	4701	51.48255	174.20	87.96	4414	48.3394935	\$	166.88	\$	8

252953	79.63	19820713	198205	1982	7	13	7/13/1982	5207	57.02396	173.49	93.86	4920	53.88090349	\$ 166.20	\$ 86.57
252953	73.25	19820604	198204	1982	6	4	6/4/1982	5246	57.45106	160.52	87.27	4959	54.30800821	\$ 153.78	\$ 80.53
252953	73.25	19820430	198203	1982	4	30	4/30/1982	5281	57.83436	161.37	88.12	4994	54.69130732	\$ 154.59	\$ 81.34
252953	82.34	19820405	198202	1982	4	5	4/5/1982	5306	58.10815	182.07	99.73	5019	54.9650924	\$ 174.42	\$ 92.08
252953	73.25	19820226	198201	1982	2	26	2/26/1982	5344	58.5243	162.89	89.64	5057	55.38124572	\$ 156.05	\$ 82.80
252953	70.98	19820204	198112	1982	2	4	2/4/1982	5366	58.76523	158.37	87.39	5079	55.62217659	\$ 151.71	\$ 80.73
252953	70.98	19820121	198111	1982	1	21	1/21/1982	5380	58.91855	158.70	87.72	5083	55.77549624	\$ 152.03	\$ 81.05
252953	70.98	19820105	198110	1982	1	5	1/5/1982	5396	59.09377	159.08	88.10	5109	55.95071869	\$ 152.40	\$ 81.42
252953	70.98	19811204	198109	1981	12	4	12/4/1981	5428	59.44422	159.84	88.86	5141	56.30116359	\$ 153.13	\$ 82.15

Calculated Interest	\$11,911.39
Actual Interest	11594.68
Difference	\$316.71

Calculated Transfer Basis	\$37,171.77
Actual Transfer Basis	36950.18
Difference	\$221.59
65% of Difference	\$144.03

Total Additional Amt to Deposit in Plan 3 Account
\$460.75

PROPOSED CALCULATIONS FOR MEMBER 159721 - Ms. Maurer

1/1/1996

Transfer Date	Member #	Contribution Amt	Transaction Date	Earning Period	Converted Transaction Date	Days in Plan 2 Prior to Transfer	Quarters	Value of Contribution on Transfer Date	Interest from Transaction Date to Transfer Date	Days from Transaction Date to 1/1/1996			Value of Contribution on 1/1/1996	Interest from Transaction Date to 1/1/1996
										Transaction Date	Prior to Transfer	Quarters		
10/14/1996	159721	-3.21 19960911	199608	1996	9 11 9/11/1996	33	0.361396	-3.23	-0.02					
	159721	189.15 19960911	199606	1996	9 11 9/11/1996	33	0.361396	190.09	0.94					
	159721	51.23 19960911	199605	1996	9 11 9/11/1996	33	0.361396	51.48	0.25					
	159721	3.21 19960828	199607	1996	8 28 8/28/1996	47	0.514716	3.23	0.02					
Plan 2 Interest	15449.09	3.21 19960828	199607	1996	8 28 8/28/1996	47	0.514716	3.23	0.02					
Transfer Payment Amount #1	17637.5	-3.21 19960828	199605	1996	8 28 8/28/1996	47	0.514716	-3.23	-0.02					
Transfer Payment Amount #2	11023.43	-3.21 19960828	199605	1996	8 28 8/28/1996	47	0.514716	-3.23	-0.02					
Transfer Basis Amount	44093.77	-3.21 19960819	199607	1996	8 19 8/19/1996	56	0.613279	-3.24	-0.03					
	159721	240.37 19960819	199605	1996	8 19 8/19/1996	56	0.613279	242.39	2.02					
	159721	-3.21 19960711	199606	1996	7 11 7/11/1996	95	1.040383	-3.26	-0.05					
	159721	55.17 19960711	199605	1996	7 11 7/11/1996	95	1.040383	55.96	0.79					
	159721	185.21 19960711	199604	1996	7 11 7/11/1996	95	1.040383	187.86	2.65					
	159721	-3.21 19960615	199605	1996	6 15 6/15/1996	121	1.32512	-3.27	-0.06					
	159721	84.95 19960615	199604	1996	6 15 6/15/1996	121	1.32512	86.50	1.55					
	159721	153.74 19960615	199603	1996	6 15 6/15/1996	121	1.32512	156.55	2.81					
	159721	-0.6 19960615	199602	1996	6 15 6/15/1996	121	1.32512	-0.61	-0.01					
	159721	0.24 19960615	199601	1996	6 15 6/15/1996	121	1.32512	0.24	0.00					
	159721	-0.52 19960615	199512	1996	6 15 6/15/1996	121	1.32512	-0.53	-0.01					
	159721	1.34 19960615	199511	1996	6 15 6/15/1996	121	1.32512	1.36	0.02					
	159721	0.2 19960615	199510	1996	6 15 6/15/1996	121	1.32512	0.20	0.00					
	159721	1.02 19960615	199509	1996	6 15 6/15/1996	121	1.32512	1.04	0.02					
	159721	179.99 19960514	199603	1996	5 14 5/14/1996	153	1.675565	184.16	4.17					
	159721	73.28 19960514	199602	1996	5 14 5/14/1996	153	1.675565	74.98	1.70					
	159721	181.59 19960411	199602	1996	4 11 4/11/1996	186	2.036961	186.71	5.12					
	159721	71.68 19960411	199601	1996	4 11 4/11/1996	186	2.036961	73.70	2.02					
	159721	253.26 19960312	199601	1996	3 12 3/12/1996	216	2.365503	261.57	8.31					
	159721	24.96 19960214	199601	1996	2 14 2/14/1996	243	2.661191	25.88	0.92					
	159721	223 19960214	199512	1996	2 14 2/14/1996	243	2.661191	231.25	8.25					
	159721	4.73 19960214	199511	1996	2 14 2/14/1996	243	2.661191	4.91	0.18					
	159721	0.58 19960214	199510	1996	2 14 2/14/1996	243	2.661191	0.60	0.02					
	159721	252.73 19960112	199511	1996	12 1/12/1996	276	3.022567	263.38	10.65					252.73
	159721	93 19951214	199511	1995	12 14 12/14/1995	305	3.340178	97.34	4.34	18	0.197125257 \$	93.25 \$	0.25	
	159721	176.76 19951214	199510	1995	12 14 12/14/1995	305	3.340178	185.01	8.25	18	0.197125257 \$	177.24 \$	0.48	
	159721	189.15 19951115	199510	1995	11 15 11/15/1995	334	3.657769	198.84	9.69	47	0.514715948 \$	190.48 \$	1.33	
	159721	64.24 19951115	199509	1995	11 15 11/15/1995	334	3.657769	67.53	3.29	47	0.514715948 \$	64.69 \$	0.45	
	159721	250.63 19951012	199509	1995	10 12 10/12/1995	368	4.030116	264.81	14.18	81	0.887063655 \$	253.68 \$	3.05	
	159721	235.03 19950913	199506	1995	9 13 9/13/1995	397	4.347707	249.41	14.38	110	1.204654346 \$	238.93 \$	3.90	
	159721	-1.67 19950815	199501	1995	8 15 8/15/1995	426	4.665298	-1.78	-0.11	139	1.522245038 \$	(1.71) \$	(0.04)	
	159721	-1.33 19950815	199412	1995	8 15 8/15/1995	426	4.665298	-1.42	-0.09	139	1.522245038 \$	(1.36) \$	(0.03)	
	159721	-1.5 19950815	199411	1995	8 15 8/15/1995	426	4.665298	-1.60	-0.10	139	1.522245038 \$	(1.53) \$	(0.03)	
	159721	-1.67 19950815	199410	1995	8 15 8/15/1995	426	4.665298	-1.78	-0.11	139	1.522245038 \$	(1.71) \$	(0.04)	
	159721	-1.42 19950815	199409	1995	8 15 8/15/1995	426	4.665298	-1.51	-0.09	139	1.522245038 \$	(1.45) \$	(0.03)	
	159721	24.14 19950815	199506	1995	8 15 8/15/1995	426	4.665298	25.73	1.59	139	1.522245038 \$	24.65 \$	0.51	
	159721	222.91 19950815	199505	1995	8 15 8/15/1995	426	4.665298	237.57	14.66	139	1.522245038 \$	227.59 \$	4.68	
	159721	-1.25 19950815	199504	1995	8 15 8/15/1995	426	4.665298	-1.33	-0.08	139	1.522245038 \$	(1.28) \$	(0.03)	
	159721	-1.91 19950815	199503	1995	8 15 8/15/1995	426	4.665298	-2.04	-0.13	139	1.522245038 \$	(1.95) \$	(0.04)	
	159721	-1.25 19950815	199502	1995	8 15 8/15/1995	426	4.665298	-1.33	-0.08	139	1.522245038 \$	(1.28) \$	(0.03)	
	159721	0.65 19950712	199506	1995	7 12 7/12/1995	460	5.037645	0.70	0.05	173	1.894592745 \$	0.67 \$	0.02	
	159721	124.48 19950712	199505	1995	7 12 7/12/1995	460	5.037645	133.35	8.87	173	1.894592745 \$	127.74 \$	3.26	
	159721	110.55 19950712	199504	1995	7 12 7/12/1995	460	5.037645	118.42	7.87	173	1.894592745 \$	113.45 \$	2.90	
	159721	18.93 19950620	199505	1995	6 20 6/20/1995	482	5.278576	20.34	1.41	195	2.135523614 \$	19.49 \$	0.56	
	159721	116.02 19950620	199504	1995	6 20 6/20/1995	482	5.278576	124.69	8.67	195	2.135523614 \$	119.45 \$	3.43	
	159721	119.01 19950620	199503	1995	6 20 6/20/1995	482	5.278576	127.91	8.90	195	2.135523614 \$	122.53 \$	3.52	
	159721	18.28 19950515	199504	1995	5 15 5/15/1995	518	5.672827	19.75	1.47	231	2.529774127 \$	18.92 \$	0.64	
	159721	228.39 19950515	199503	1995	5 15 5/15/1995	518	5.672827	246.79	18.40	231	2.529774127 \$	236.42 \$	8.03	
	159721	6.64 19950515	199502	1995	5 15 5/15/1995	518	5.672827	7.17	0.53	231	2.529774127 \$	6.87 \$	0.23	
	159721	15.11 19950419	199501	1995	4 19 4/19/1995	544	5.957563	16.39	1.28	257	2.814510609 \$	15.70 \$	0.59	
	159721	219.93 19950419	199502	1995	4 19 4/19/1995	544	5.957563	238.57	18.64	257	2.814510609 \$	228.55 \$	8.62	
	159721	235.0 19950317	199501	1995	3 17 3/17/1995	577	6.31896	256.21	21.18	290	3.175906913 \$	245.45 \$	10.42	
	159721	14.5 19950317	199502	1995	3 17 3/17/1995	577	6.31896	15.81	1.31	290	3.175906913 \$	15.14 \$	0.64	
	159721	68.88 19950217	199501	1995	2 17 2/17/1995	605	6.625599	75.40	6.52	318	3.482546201 \$	72.23 \$	3.35	
	159721	166.15 19950217	199412	1995	2 17 2/17/1995	605	6.625599	181.88	15.73	318	3.482546201 \$	174.24 \$	8.09	
	159721	75.52 19950118	199412	1995	1 18 1/18/1995	635	6.954141	83.04	7.52	348	3.811086299 \$	79.55 \$	4.03	
	159721	159.51 19950118	199411	1995	1 18 1/18/1995	635	6.954141	175.40	15.89	348	3.811086299 \$	168.03 \$	8.52	
	159721	129.3 19941221	199411	1994	12 21 12/21/1994	663	7.26078	142.78	13.48	376	4.117727584 \$	136.78 \$	7.48	
	159721	105.73 19941221	199410	1994	12 21 12/21/1994	663	7.26078	116.75	11.02	376	4.117727584 \$	111.85 \$	6.12	
	159721	196.36 19941118	199410	1994	11 18 11/18/1994	696	7.622177	217.90	21.54	409	4.479123888 \$	208.75 \$	12.39	
	159721	38.68 19941118	199409	1994	11 18 11/18/1994	696	7.622177	42.92						

159721	159.03 19940923	199406	1994	9	23	9/23/1994	752	8.235455	177.96	18.93	465	5.092402464 \$	170.48 \$	11.45
159721	88.26 19940923	199405	1994	9	23	9/23/1994	752	8.235455	98.77	10.51	465	5.092402464 \$	94.62 \$	6.36
159721	247.29 19940822	199405	1994	8	22	8/22/1994	784	8.5859	278.05	30.76	497	5.442847365 \$	266.37 \$	19.08
159721	0.36 19940719	199405	1994	7	19	7/19/1994	818	8.958248	0.41	0.05	531	5.815195072 \$	0.39 \$	0.03
159721	246.92 19940719	199404	1994	7	19	7/19/1994	818	8.958248	279.05	32.13	531	5.815195072 \$	267.33 \$	20.41
159721	9 19940617	199404	1994	6	17	6/17/1994	850	9.308693	10.22	1.22	563	6.165639973 \$	9.79 \$	0.79
159721	238.21 19940617	199403	1994	6	17	6/17/1994	850	9.308693	270.58	32.30	563	6.165639973 \$	259.21 \$	20.93
159721	14.13 19940519	199404	1994	5	19	5/19/1994	879	9.626283	16.12	1.99	592	6.483230664 \$	15.44 \$	1.31
159721	137.15 19940519	199403	1994	5	19	5/19/1994	879	9.626283	156.42	19.27	592	6.483230664 \$	149.85 \$	12.70
159721	110.15 19940519	199402	1994	5	19	5/19/1994	879	9.626283	125.63	15.48	592	6.483230664 \$	120.35 \$	10.20
159721	193.77 19940418	199402	1994	4	18	4/18/1994	910	9.965777	222.02	28.25	623	6.822724162 \$	212.69 \$	18.92
159721	53.52 19940418	199401	1994	4	18	4/18/1994	910	9.965777	61.32	7.80	623	6.822724162 \$	58.75 \$	5.23
159721	14.13 19940322	199402	1994	3	22	3/22/1994	937	10.26146	16.26	2.13	650	7.118412047 \$	15.57 \$	1.44
159721	247.28 19940322	199401	1994	3	22	3/22/1994	937	10.26146	284.48	37.20	650	7.118412047 \$	272.53 \$	25.25
159721	3.2 19940228	199309	1994	2	28	2/28/1994	959	10.5024	3.69	0.49	672	7.359342916 \$	3.54 \$	0.34
159721	19.11 19940228	199401	1994	2	28	2/28/1994	959	10.5024	22.06	2.95	672	7.359342916 \$	21.13 \$	2.02
159721	250.21 19940228	199312	1994	2	28	2/28/1994	959	10.5024	288.80	38.59	672	7.359342916 \$	276.66 \$	26.45
159721	-28.8 19940228	199311	1994	2	28	2/28/1994	959	10.5024	-33.24	-4.44	672	7.359342916 \$	(31.84) \$	(3.04)
159721	3.57 19940228	199310	1994	2	28	2/28/1994	959	10.5024	4.12	0.55	672	7.359342916 \$	3.95 \$	0.38
159721	35.86 19940118	199312	1994	1	18	1/18/1994	1000	10.9514	41.64	5.78	713	7.808350445 \$	39.90 \$	4.04
159721	211.42 19940118	199311	1994	1	18	1/18/1994	1000	10.9514	245.53	34.11	713	7.808350445 \$	235.21 \$	23.79
159721	3.6 19931220	199309	1993	12	20	12/20/1993	1029	11.26899	4.20	0.60	742	8.125941136 \$	4.02 \$	0.42
159721	89.02 19931220	199311	1993	12	20	12/20/1993	1029	11.26899	103.83	14.81	742	8.125941136 \$	99.47 \$	10.45
159721	155.3 19931220	199310	1993	12	20	12/20/1993	1029	11.26899	181.14	25.84	742	8.125941136 \$	173.53 \$	18.23
159721	67.58 19931119	199309	1993	11	19	11/19/1993	1060	11.60849	79.19	11.61	773	8.465434634 \$	75.86 \$	8.28
159721	205.36 19931119	199310	1993	11	19	11/19/1993	1060	11.60849	240.64	35.28	773	8.465434634 \$	230.53 \$	25.17
159721	243.69 19931026	199309	1993	10	26	10/26/1993	1084	11.87132	286.58	42.89	797	8.728268309 \$	274.54 \$	30.85
159721	208.73 19930924	199306	1993	9	24	9/24/1993	1116	12.22177	246.64	37.91	829	9.07871321 \$	236.28 \$	27.55
159721	10.75 19930924	199305	1993	9	24	9/24/1993	1116	12.22177	12.70	1.95	829	9.07871321 \$	12.17 \$	1.42
159721	219.46 19930823	199305	1993	8	23	8/23/1993	1148	12.57221	260.57	41.11	861	9.429158111 \$	249.62 \$	30.16
159721	1.25 19930724	199306	1993	7	24	7/24/1993	1178	12.90075	1.49	0.24	891	9.577700205 \$	1.43 \$	0.18
159721	50.05 19930724	199305	1993	7	24	7/24/1993	1178	12.90075	59.69	9.64	891	9.577700205 \$	57.18 \$	7.13
159721	169.43 19930724	199304	1993	7	24	7/24/1993	1178	12.90075	202.07	32.64	891	9.577700205 \$	193.58 \$	24.15
159721	13.28 19930624	199305	1993	6	24	6/24/1993	1208	13.2293	15.91	2.63	921	10.0862423 \$	15.24 \$	1.96
159721	68.8 19930624	199304	1993	6	24	6/24/1993	1208	13.2293	82.42	13.62	921	10.0862423 \$	78.96 \$	10.16
159721	150.68 19930624	199303	1993	6	24	6/24/1993	1208	13.2293	180.52	29.84	921	10.0862423 \$	172.93 \$	22.25
159721	2.09 19930518	199304	1993	5	18	5/18/1993	1245	13.6345	2.52	0.43	958	10.49144422 \$	2.41 \$	0.32
159721	178.27 19930518	199303	1993	5	18	5/18/1993	1245	13.6345	214.75	36.48	958	10.49144422 \$	205.73 \$	27.46
159721	41.21 19930518	199302	1993	5	18	5/18/1993	1245	13.6345	49.64	8.43	958	10.49144422 \$	47.56 \$	6.35
159721	219.46 19930419	199302	1993	4	19	4/19/1993	1274	13.95209	265.52	46.06	987	10.80903491 \$	254.37 \$	34.91
159721	5.58 19930322	199302	1993	3	22	3/22/1993	1302	14.25873	6.78	1.20	1015	11.1156742 \$	6.49 \$	0.91
159721	207.26 19930322	199301	1993	3	22	3/22/1993	1302	14.25873	251.82	44.56	1015	11.1156742 \$	241.24 \$	33.98
159721	1.66 19930322	199211	1993	3	22	3/22/1993	1302	14.25873	2.02	0.36	1015	11.1156742 \$	1.93 \$	0.27
159721	4.98 19930322	199209	1993	3	22	3/22/1993	1302	14.25873	6.05	1.07	1015	11.1156742 \$	5.80 \$	0.82
159721	64.9 19930224	199301	1993	2	24	2/24/1993	1328	14.54346	79.16	14.26	1041	11.40041068 \$	75.83 \$	10.93
159721	152.68 19930224	199212	1993	2	24	2/24/1993	1328	14.54346	186.22	33.54	1041	11.40041068 \$	178.40 \$	25.72
159721	43.51 19921200	199212	1992	12	0	11/30/1992	1414	15.48528	53.76	10.25	1127	12.34223135 \$	51.50 \$	7.99
159721	179.05 19921200	199211	1992	12	0	11/30/1992	1414	15.48528	221.22	42.17	1127	12.34223135 \$	211.92 \$	32.87
159721	4.98 19921200	199209	1992	12	0	11/30/1992	1414	15.48528	-6.15	-1.17	1127	12.34223135 \$	(5.89) \$	(0.91)
159721	98.09 19921100	199211	1992	11	0	10/31/1992	1444	15.81383	121.73	23.64	1157	12.67077344 \$	116.62 \$	18.53
159721	134.24 19921100	199210	1992	11	0	10/31/1992	1444	15.81383	166.60	32.36	1157	12.67077344 \$	159.60 \$	25.36
159721	160.04 19921000	199210	1992	10	0	9/30/1992	1475	16.15332	199.54	39.50	1188	13.01026694 \$	191.16 \$	31.12
159721	59.02 19921000	199209	1992	10	0	9/30/1992	1475	16.15332	73.59	14.57	1188	13.01026694 \$	70.50 \$	11.48
159721	197.67 19920928	199206	1992	9	28	9/28/1992	1477	16.17522	246.53	48.86	1190	13.03216975 \$	236.17 \$	38.50
159721	219.05 19920900	199209	1992	9	0	8/31/1992	1505	16.48186	274.34	55.29	1218	13.33880903 \$	262.82 \$	43.77
159721	13.18 19920831	199206	1992	8	31	8/31/1992	1505	16.48186	16.51	3.33	1218	13.33880903 \$	15.81 \$	2.63
159721	184.48 19920831	199205	1992	8	31	8/31/1992	1505	16.48186	231.05	46.57	1218	13.33880903 \$	221.34 \$	36.86
159721	12.48 19920700	199207	1992	7	0	6/30/1992	1567	17.16085	15.78	3.30	1280	14.01779603 \$	15.11 \$	2.63
159721	79.07 19920600	199205	1992	6	0	5/31/1992	1597	17.48939	100.40	21.33	1310	14.34633812 \$	96.18 \$	17.11
159721	118.6 19920600	199204	1992	6	0	5/31/1992	1597	17.48939	150.60	32.00	1310	14.34633812 \$	144.27 \$	25.67
159721	92.25 19920500	199203	1992	5	0	4/30/1992	1628	17.82888	117.68	25.43	1341	14.68583162 \$	112.74 \$	20.49
159721	12.48 19920500	199205	1992	5	0	4/30/1992	1628	17.82888	15.92	3.44	1341	14.68583162 \$	15.25 \$	2.77
159721	105.42 19920500	199204	1992	5	0	4/30/1992	1628	17.82888	134.48	29.06	1341	14.68583162 \$	128.83 \$	23.41
159721	197.66 19920400	199203	1992	4	0	3/31/1992	1658	18.15743	253.28	55.62	1371	15.01437372 \$	242.64 \$	44.98
159721	6.24 19920400	199204	1992	4	0	3/31/1992	1658	18.15743	8.00	1.76				

159721	56.42 19910900	199110	1991	9	0	8/31/1991	1871	20.49008	74.64	18.22	1584	17.34702259 \$	71.50 \$	15.08
159721	155.14 19910900	199109	1991	9	0	8/31/1991	1871	20.49008	205.23	50.09	1584	17.34702259 \$	196.61 \$	41.47
159721	48.78 19910800	199108	1991	8	0	7/31/1991	1902	20.82957	64.83	16.05	1615	17.68651608 \$	62.11 \$	13.33
159721	150.92 19910800	199106	1991	8	0	7/31/1991	1902	20.82957	200.58	49.66	1615	17.68651608 \$	192.15 \$	41.23
159721	23.22 19910800	199105	1991	8	0	7/31/1991	1902	20.82957	30.86	7.64	1615	17.68651608 \$	29.56 \$	6.34
159721	29.02 19910700	199107	1991	7	0	6/30/1991	1933	21.16906	38.75	9.73	1646	18.02600958 \$	37.12 \$	8.10
159721	174.13 19910700	199105	1991	7	0	6/30/1991	1933	21.16906	232.50	58.37	1646	18.02600958 \$	222.73 \$	48.60
159721	2.73 19910600	199106	1991	6	0	5/31/1991	1963	21.4976	3.66	0.93	1676	18.35455168 \$	3.51 \$	0.78
159721	46.44 19910600	199105	1991	6	0	5/31/1991	1963	21.4976	62.29	15.85	1676	18.35455168 \$	59.67 \$	13.23
159721	127.7 19910600	199104	1991	6	0	5/31/1991	1963	21.4976	171.27	43.57	1676	18.35455168 \$	164.08 \$	36.38
159721	3.07 19910500	199105	1991	5	0	4/30/1991	1994	21.8371	4.14	1.07	1707	18.69404517 \$	3.96 \$	0.89
159721	69.66 19910500	199104	1991	5	0	4/30/1991	1994	21.8371	93.86	24.20	1707	18.69404517 \$	89.92 \$	20.26
159721	104.48 19910500	199103	1991	5	0	4/30/1991	1994	21.8371	140.78	36.30	1707	18.69404517 \$	134.87 \$	30.39
159721	127.7 19910400	199103	1991	4	0	3/31/1991	2024	22.16564	172.84	45.14	1737	19.02258727 \$	165.58 \$	37.88
159721	46.44 19910400	199102	1991	4	0	3/31/1991	2024	22.16564	62.86	16.42	1737	19.02258727 \$	60.22 \$	13.78
159721	5.8 19910300	199103	1991	3	0	2/28/1991	2055	22.50513	7.89	2.09	1768	19.36208077 \$	7.56 \$	1.76
159721	162.53 19910300	199102	1991	3	0	2/28/1991	2055	22.50513	221.01	58.48	1768	19.36208077 \$	211.72 \$	49.19
159721	11.61 19910300	199101	1991	3	0	2/28/1991	2055	22.50513	15.79	4.18	1768	19.36208077 \$	15.12 \$	3.51
159721	15.88 19910200	199102	1991	2	0	1/31/1991	2083	22.81177	21.68	5.80	1796	19.66872005 \$	20.77 \$	4.89
159721	174.14 19910200	199101	1991	2	0	1/31/1991	2083	22.81177	237.79	63.65	1796	19.66872005 \$	227.80 \$	53.66
159721	11.61 19910100	199101	1991	1	0	12/31/1990	2114	23.15127	15.93	4.32	1827	20.00821355 \$	15.26 \$	3.65
159721	162.53 19910100	199012	1991	1	0	12/31/1990	2114	23.15127	222.97	60.44	1827	20.00821355 \$	213.60 \$	51.07
159721	17.1 19901200	199012	1990	12	0	11/30/1990	2145	23.49076	23.57	6.47	1858	20.34770705 \$	22.58 \$	5.48
159721	162.53 19901200	199011	1990	12	0	11/30/1990	2145	23.49076	224.00	61.47	1858	20.34770705 \$	214.59 \$	52.06
159721	69.66 19901100	199011	1990	11	0	10/31/1990	2175	23.8193	96.44	26.78	1888	20.67624914 \$	92.39 \$	22.73
159721	127.7 19901100	199010	1990	11	0	10/31/1990	2175	23.8193	176.79	49.09	1888	20.67624914 \$	169.36 \$	41.66
159721	131.05 19900100	199010	1990	10	0	9/30/1990	2206	24.1588	182.27	51.22	1919	21.01574264 \$	174.61 \$	43.56
159721	46.44 19900100	199009	1990	10	0	9/30/1990	2206	24.1588	64.59	18.15	1919	21.01574264 \$	61.88 \$	15.44
159721	219.67 19900900	199009	1990	9	0	8/31/1990	2236	24.48734	306.90	87.23	1949	21.34428474 \$	294.01 \$	74.34
159721	107.17 19900800	199006	1990	8	0	7/31/1990	2267	24.82683	150.42	43.25	1980	21.68377823 \$	144.10 \$	36.93
159721	53.59 19900800	199005	1990	8	0	7/31/1990	2267	24.82683	75.22	21.63	1980	21.68377823 \$	72.06 \$	18.47
159721	26.9 19900700	199007	1990	7	0	6/30/1990	2298	25.16632	37.93	11.03	2011	22.02327173 \$	36.34 \$	9.44
159721	160.76 19900700	199005	1990	7	0	6/30/1990	2298	25.16632	226.69	65.93	2011	22.02327173 \$	217.17 \$	56.41
159721	14.07 19900600	199006	1990	6	0	5/31/1990	2328	25.49487	19.93	5.86	2041	22.35181383 \$	19.09 \$	5.02
159721	21.43 19900600	199005	1990	6	0	5/31/1990	2328	25.49487	30.35	8.92	2041	22.35181383 \$	29.08 \$	7.65
159721	139.32 19900600	199004	1990	6	0	5/31/1990	2328	25.49487	197.34	58.02	2041	22.35181383 \$	189.05 \$	49.73
159721	5.58 19900500	199005	1990	5	0	4/30/1990	2359	25.83436	7.94	2.36	2072	22.69130732 \$	7.61 \$	2.03
159721	32.15 19900500	199004	1990	5	0	4/30/1990	2359	25.83436	45.75	13.60	2072	22.69130732 \$	43.83 \$	11.68
159721	128.61 19900500	199003	1990	5	0	4/30/1990	2359	25.83436	183.02	54.41	2072	22.69130732 \$	175.33 \$	46.72
159721	107.17 19900400	199003	1990	4	0	3/31/1990	2389	26.1629	153.19	46.02	2102	23.01984942 \$	146.76 \$	39.59
159721	53.59 19900400	199002	1990	4	0	3/31/1990	2389	26.1629	76.60	23.01	2102	23.01984942 \$	73.39 \$	19.80
159721	139.32 19900300	199002	1990	3	0	2/28/1990	2420	26.5024	200.08	60.76	2133	23.35934292 \$	191.67 \$	52.35
159721	21.44 19900300	199001	1990	3	0	2/28/1990	2420	26.5024	30.79	9.35	2133	23.35934292 \$	29.50 \$	8.06
159721	160.76 19900200	199001	1990	2	0	1/31/1990	2448	26.80903	231.83	71.07	2161	23.6659822 \$	222.09 \$	61.33
159721	21.45 19900100	199001	1990	1	0	12/31/1989	2479	27.14853	31.08	9.63	2192	24.0054757 \$	29.77 \$	8.32
159721	139.31 19900100	198912	1990	1	0	12/31/1989	2479	27.14853	201.84	62.53	2192	24.0054757 \$	193.36 \$	54.05
159721	21.45 19891200	198912	1989	12	0	11/30/1989	2510	27.48802	31.22	9.77	2223	24.3449692 \$	29.91 \$	8.46
159721	139.31 19891200	198911	1989	12	0	11/30/1989	2510	27.48802	202.77	63.46	2223	24.3449692 \$	194.25 \$	54.94
159721	53.56 19891100	198911	1989	11	0	10/31/1989	2540	27.81656	78.37	24.77	2253	24.67351129 \$	75.08 \$	21.48
159721	107.2 19891100	198911	1989	11	0	10/31/1989	2540	27.81656	15.67	4.95	2253	24.67351129 \$	15.02 \$	4.30
159721	107.16 19891100	198910	1989	11	0	10/31/1989	2540	27.81656	156.68	49.52	2253	24.67351129 \$	150.10 \$	42.94
159721	117.9 19891000	198910	1989	10	0	9/30/1989	2571	28.15606	173.18	55.28	2284	25.01300479 \$	165.91 \$	48.01
159721	42.86 19891000	198909	1989	10	0	9/30/1989	2571	28.15606	62.96	20.10	2284	25.01300479 \$	60.31 \$	17.45
159721	43.74 19890900	198909	1989	9	0	8/31/1989	2601	28.4846	64.54	20.80	2314	25.34154689 \$	61.83 \$	18.09
159721	160.76 19890900	198909	1989	9	0	8/31/1989	2601	28.4846	237.20	76.44	2314	25.34154689 \$	227.24 \$	66.48
159721	2.73 19890700	198907	1989	7	0	6/30/1989	2663	29.16359	4.07	1.34	2376	26.02053388 \$	3.89 \$	1.16
159721	127.88 19890700	198905	1989	7	0	6/30/1989	2663	29.16359	190.44	62.56	2376	26.02053388 \$	182.44 \$	54.56
159721	118.6 19890600	198904	1989	6	0	5/31/1989	2693	29.49213	177.42	58.82	2406	26.34907598 \$	169.96 \$	51.36
159721	-4.19 19890600	198903	1989	6	0	5/31/1989	2693	29.49213	-6.27	-2.08	2406	26.34907598 \$	(6.00) \$	(1.81)
159721	14.46 19890600	198906	1989	6	0	5/31/1989	2693	29.49213	21.63	7.17	2406	26.34907598 \$	20.72 \$	6.26
159721	18.21 19890600	198905	1989	6	0	5/31/1989	2693	29.49213	27.24	9.03	2406	26.34907598 \$	26.10 \$	7.89
159721	-22.26 19890600	198902	1989	6	0	5/31/1989	2693	29.49213	-33.30	-11.04	2406	26.34907598 \$	(31.90) \$	(9.64)
159721	3.62 19890600	198901	1989	6	0	5/31/1989	2693	29.49213	5.42	1.80	2406	26.34907598 \$	5.19 \$	1.57
159721	2.66 19890600	198812	1989	6	0	5/31/1989	2693	29.49213	3.98	1.32	2406	26.34907598 \$	3.81 \$	1.15
159721	3.62 19890600	198811	1989	6	0	5/31/1989	2693	29.49213	5.42					

159721	30.54 19890300	198901	1989	3	0	2/28/1989	2785	30.49966	46.32	15.78	2498	27.35660507 \$	44.37 \$	13.83
159721	10.47 19890200	198902	1989	2	0	1/31/1989	2813	30.8063	15.95	5.48	2526	27.66324435 \$	15.28 \$	4.81
159721	127.88 19890200	198901	1989	2	0	1/31/1989	2813	30.8063	194.76	66.88	2526	27.66324435 \$	186.58 \$	58.70
159721	0.65 19890100	198901	1989	1	0	12/31/1988	2844	31.14579	0.99	0.34	2557	28.00273785 \$	0.95 \$	0.30
159721	7.55 19890100	198901	1989	1	0	12/31/1988	2844	31.14579	11.55	4.00	2557	28.00273785 \$	11.07 \$	3.52
159721	117.21 19890100	198912	1989	1	0	12/31/1988	2844	31.14579	179.34	62.13	2557	28.00273785 \$	171.81 \$	54.60
159721	10.02 19890100	198911	1989	1	0	12/31/1988	2844	31.14579	15.33	5.31	2557	28.00273785 \$	14.69 \$	4.67
159721	120.91 19881200	198811	1988	12	0	11/30/1988	2875	31.48528	185.86	64.95	2588	28.34223135 \$	178.06 \$	57.15
159721	3.66 19881200	198810	1988	12	0	11/30/1988	2875	31.48528	5.63	1.97	2588	28.34223135 \$	5.39 \$	1.73
159721	3.31 19881200	198809	1988	12	0	11/30/1988	2875	31.48528	5.09	1.78	2588	28.34223135 \$	4.87 \$	1.56
159721	3.64 1988107	000000	1988	11	7	1/17/1988	2898	31.73717	5.61	1.97	2611	28.59411362 \$	5.38 \$	1.74
159721	28.14 19881100	198811	1988	11	0	10/31/1988	2905	31.81383	43.45	15.31	2618	28.67077344 \$	41.63 \$	13.49
159721	96.25 19881100	198810	1988	11	0	10/31/1988	2905	31.81383	148.62	52.37	2618	28.67077344 \$	142.38 \$	46.13
159721	-7.1 19881017	198808	1988	10	17	10/17/1988	2919	31.96715	-10.99	-3.89	2632	28.82409309 \$	(10.52) \$	(3.42)
159721	7.1 19881017	198808	1988	10	17	10/17/1988	2919	31.96715	10.99	3.89	2632	28.82409309 \$	10.52 \$	3.42
159721	0.01 19881017	198808	1988	10	17	10/17/1988	2919	31.96715	0.02	0.01	2632	28.82409309 \$	0.01 \$	0.00
159721	-0.01 19881017	198808	1988	10	17	10/17/1988	2919	31.96715	-0.02	-0.01	2632	28.82409309 \$	(0.01) \$	(0.00)
159721	75.9 19881000	198810	1988	10	0	9/30/1988	2936	32.15332	117.74	41.84	2649	29.01026694 \$	112.80 \$	36.90
159721	48.49 19881000	198809	1988	10	0	9/30/1988	2936	32.15332	75.22	26.73	2649	29.01026694 \$	72.06 \$	23.57
159721	10.47 19880900	198809	1988	9	0	8/31/1988	2966	32.48186	16.32	5.85	2679	29.33880903 \$	15.63 \$	5.16
159721	107.27 19880900	198809	1988	9	0	8/31/1988	2966	32.48186	167.16	59.89	2679	29.33880903 \$	160.13 \$	52.86
159721	10.47 19880900	198808	1988	9	0	8/31/1988	2966	32.48186	16.32	5.85	2679	29.33880903 \$	15.63 \$	5.16
159721	135.34 19880800	198806	1988	8	0	7/31/1988	2997	32.82136	211.88	76.54	2710	29.67830253 \$	202.98 \$	67.64
159721	31.68 19880800	198805	1988	8	0	7/31/1988	2997	32.82136	49.60	17.92	2710	29.67830253 \$	47.51 \$	15.83
159721	7.69 19880800	198808	1988	8	0	7/31/1988	2997	32.82136	12.04	4.35	2710	29.67830253 \$	11.53 \$	3.84
159721	0.01 19880800	198808	1988	8	0	7/31/1988	2997	32.82136	0.02	0.01	2710	29.67830253 \$	0.01 \$	0.00
159721	167.03 19880700	198805	1988	7	0	6/30/1988	3028	33.16085	262.70	95.67	2741	30.01779603 \$	251.67 \$	84.64
159721	32.59 19880600	198805	1988	6	0	5/31/1988	3058	33.48939	51.49	18.90	2771	30.34633812 \$	49.32 \$	16.73
159721	134.44 19880600	198804	1988	6	0	5/31/1988	3058	33.48939	212.40	77.96	2771	30.34633812 \$	203.47 \$	69.03
159721	22.23 19880500	198805	1988	5	0	4/30/1988	3089	33.82888	35.28	13.05	2802	30.68583162 \$	33.80 \$	11.57
159721	42.23 19880500	198804	1988	5	0	4/30/1988	3089	33.82888	67.03	24.80	2802	30.68583162 \$	64.21 \$	21.98
159721	124.8 19880500	198803	1988	5	0	4/30/1988	3089	33.82888	198.08	73.28	2802	30.68583162 \$	189.76 \$	64.96
159721	0.63 19880400	198804	1988	4	0	3/31/1988	3119	34.15743	1.00	0.37	2832	31.01437372 \$	0.96 \$	0.33
159721	129.17 19880400	198803	1988	4	0	3/31/1988	3119	34.15743	205.94	76.77	2832	31.01437372 \$	197.29 \$	68.12
159721	4.21 19880400	198803	1988	4	0	3/31/1988	3119	34.15743	6.71	2.50	2832	31.01437372 \$	6.43 \$	2.22
159721	37.86 19880400	198802	1988	4	0	3/31/1988	3119	34.15743	60.36	22.50	2832	31.01437372 \$	57.83 \$	19.97
159721	5.61 19880400	198802	1988	4	0	3/31/1988	3119	34.15743	8.94	3.33	2832	31.01437372 \$	8.57 \$	2.96
159721	167.03 19880300	198802	1988	3	0	2/29/1988	3150	34.49692	267.54	100.51	2863	31.35386721 \$	256.30 \$	89.27
159721	9.82 19880200	198802	1988	2	0	1/31/1988	3179	34.81451	15.80	5.98	2892	31.67145791 \$	15.13 \$	5.31
159721	4.91 19880200	198802	1988	2	0	1/31/1988	3179	34.81451	7.90	2.99	2892	31.67145791 \$	7.57 \$	2.66
159721	162.12 19880200	198801	1988	2	0	1/31/1988	3179	34.81451	260.81	98.69	2892	31.67145791 \$	249.85 \$	87.73
159721	26.25 19880100	198710	1988	1	0	12/31/1987	3210	35.154	42.43	16.18	2923	32.0109514 \$	40.64 \$	14.39
159721	47.68 19880100	198710	1988	1	0	12/31/1987	3210	35.154	77.06	29.38	2923	32.0109514 \$	73.82 \$	26.14
159721	6.29 19880100	198801	1988	1	0	12/31/1987	3210	35.154	10.17	3.88	2923	32.0109514 \$	9.74 \$	3.45
159721	80.94 19880100	198712	1988	1	0	12/31/1987	3210	35.154	130.81	49.87	2923	32.0109514 \$	125.32 \$	44.38
159721	-8.06 19880100	198711	1988	1	0	12/31/1987	3210	35.154	-13.03	-4.97	2923	32.0109514 \$	(12.48) \$	(4.42)
159721	20.22 19880100	198709	1988	1	0	12/31/1987	3210	35.154	32.68	12.46	2923	32.0109514 \$	31.31 \$	11.09
159721	0.42 19871200	198710	1987	12	0	11/30/1987	3241	35.4935	0.68	0.26	2954	32.3504449 \$	0.65 \$	0.23
159721	73.65 19871200	198712	1987	12	0	11/30/1987	3241	35.4935	119.59	45.94	2954	32.3504449 \$	114.56 \$	40.91
159721	1.26 19871200	198712	1987	12	0	11/30/1987	3241	35.4935	2.05	0.79	2954	32.3504449 \$	1.96 \$	0.70
159721	10.06 19871200	198711	1987	12	0	11/30/1987	3241	35.4935	16.33	6.27	2954	32.3504449 \$	15.65 \$	5.59
159721	93.62 19871200	198711	1987	12	0	11/30/1987	3241	35.4935	152.01	58.39	2954	32.3504449 \$	145.62 \$	52.00
159721	3.77 19871200	198710	1987	12	0	11/30/1987	3241	35.4935	6.12	2.35	2954	32.3504449 \$	5.86 \$	2.09
159721	0.31 19871200	198709	1987	12	0	11/30/1987	3241	35.4935	0.50	0.19	2954	32.3504449 \$	0.48 \$	0.17
159721	113.2 19871100	198711	1987	11	0	10/31/1987	3271	35.82204	184.63	71.43	2984	32.678987 \$	176.87 \$	63.67
159721	12.58 19871100	198711	1987	11	0	10/31/1987	3271	35.82204	20.52	7.94	2984	32.678987 \$	19.66 \$	7.08
159721	53.5 19871100	198710	1987	11	0	10/31/1987	3271	35.82204	87.26	33.76	2984	32.678987 \$	83.59 \$	30.09
159721	4.4 19871000	198709	1987	10	0	9/30/1987	3302	36.16153	7.21	2.81	3015	33.01848049 \$	6.91 \$	2.51
159721	12.58 19871000	198709	1987	10	0	9/30/1987	3302	36.16153	20.61	8.03	3015	33.01848049 \$	19.75 \$	7.17
159721	1.51 19871000	198710	1987	10	0	9/30/1987	3302	36.16153	2.47	0.96	3015	33.01848049 \$	2.37 \$	0.86
159721	162.75 19871000	198710	1987	10	0	9/30/1987	3302	36.16153	266.68	103.93	3015	33.01848049 \$	255.48 \$	92.73
159721	162.14 19870900	198709	1987	9	0	8/31/1987	3332	36.49008	266.88	104.74	3045	33.34702259 \$	255.66 \$	93.52
159721	9.57 19870900	198709	1987	9	0	8/31/1987	3332	36.49008	15.75	6.18	3045	33.34702259 \$	15.09 \$	5.52
159721	84.88 19870800	198706	1987	8	0	7/31/1987	3363	36.82957	140.36	55.48	3076	33.68651608 \$	134.46 \$	49.58
159721	70.32 19870800	198705	1987	8	0	7/31/1987	3363	36.82957	116.28	45.96	3076	33.68651608 \$	111.40 \$	41.08</td

159721	159.43 19870318	198610	1987	3	18	3/18/1987	3498	38.30801	269.01	109.58	3211	35.16495551 \$	257.71 \$	98.28
159721	8.54 19870300	198703	1987	3	0	2/28/1987	3516	38.50513	14.45	5.91	3229	35.36208077 \$	13.84 \$	5.30
159721	108.02 19870300	198702	1987	3	0	2/28/1987	3516	38.50513	182.76	74.74	3229	35.36208077 \$	175.08 \$	67.06
159721	47.19 19870300	198701	1987	3	0	2/28/1987	3516	38.50513	79.84	32.65	3229	35.36208077 \$	76.49 \$	29.30
159721	145.9 19870219	198609	1987	2	19	2/19/1987	3525	38.6037	247.18	101.28	3238	35.46064339 \$	236.79 \$	90.89
159721	94.01 19870200	198701	1987	2	0	1/31/1987	3544	38.81177	159.72	65.71	3257	35.66872005 \$	153.01 \$	59.00
159721	53.01 19870200	198610	1987	2	0	1/31/1987	3544	38.81177	90.06	37.05	3257	35.66872005 \$	86.28 \$	33.27
159721	8.54 19870100	198701	1987	1	0	12/31/1986	3575	39.15127	14.58	6.04	3288	36.00821355 \$	13.96 \$	5.42
159721	20.1 19870100	198701	1987	1	0	12/31/1986	3575	39.15127	34.31	14.21	3288	36.00821355 \$	32.87 \$	12.77
159721	-18.54 19870100	198612	1987	1	0	12/31/1986	3575	39.15127	-31.65	-13.11	3288	36.00821355 \$	(30.32) \$	(11.78)
159721	-1.56 19870100	198611	1987	1	0	12/31/1986	3575	39.15127	-2.66	-1.10	3288	36.00821355 \$	(2.55) \$	(0.99)
159721	49.34 19870100	198610	1987	1	0	12/31/1986	3575	39.15127	84.22	34.88	3288	36.00821355 \$	80.68 \$	31.34
159721	88.55 19870100	198609	1987	1	0	12/31/1986	3575	39.15127	151.14	62.59	3288	36.00821355 \$	144.79 \$	56.24
159721	138.89 19860124	198608	1986	10	24	10/24/1986	3643	39.89596	239.49	100.60	3356	36.75290897 \$	229.43 \$	90.54
159721	133.28 19860911	198607	1986	9	11	9/11/1986	3686	40.36687	231.30	98.02	3399	37.2238193 \$	221.58 \$	88.30
159721	133.74 19860805	198606	1986	8	5	8/5/1986	3723	40.77207	233.39	99.65	3436	37.62902122 \$	223.58 \$	89.84
159721	134.21 19860710	198605	1986	7	10	7/10/1986	3749	41.05681	235.12	100.91	3462	37.9137577 \$	225.24 \$	91.03
159721	133.74 19860612	198604	1986	6	12	6/12/1986	3777	41.36345	235.28	101.54	3490	38.22039699 \$	225.39 \$	91.65
159721	133.74 19860519	198603	1986	5	19	5/19/1986	3801	41.62628	236.12	102.38	3514	38.48323066 \$	226.20 \$	92.46
159721	141.25 19860429	198602	1986	4	29	4/29/1986	3821	41.84531	250.13	108.88	3534	38.70225873 \$	239.62 \$	98.37
159721	133.28 19860408	198601	1986	4	8	4/8/1986	3842	42.07529	236.76	103.48	3555	38.93223819 \$	226.81 \$	93.53
159721	154.89 19860314	198512	1986	3	14	3/14/1986	3867	42.34908	276.18	121.29	3580	39.20602327 \$	264.58 \$	109.69
159721	133.28 19860220	198511	1986	2	20	2/20/1986	3889	42.59001	238.43	105.15	3602	39.44695414 \$	228.41 \$	95.13
159721	137.91 19860110	198510	1986	1	10	1/10/1986	3930	43.03901	248.23	110.32	3643	39.89596167 \$	237.80 \$	99.89
159721	140.76 19851127	198509	1985	11	27	11/27/1985	3974	43.52088	255.03	114.27	3687	40.37782341 \$	244.32 \$	103.56
159721	125.66 19851028	198508	1985	10	28	10/28/1985	4004	43.84942	228.70	103.04	3717	40.7063655 \$	219.09 \$	93.43
159721	125.6 19850918	198507	1985	9	18	9/18/1985	4044	44.28747	229.96	104.36	3757	41.14442163 \$	220.30 \$	94.70
159721	125.6 19850823	198506	1985	8	23	8/23/1985	4070	44.57221	230.86	105.26	3783	41.42915811 \$	221.16 \$	95.56
159721	125.6 19850731	198505	1985	7	31	7/31/1985	4093	44.82409	231.65	106.05	3806	41.68104038 \$	221.92 \$	96.32
159721	125.6 19850626	198504	1985	6	26	6/26/1985	4128	45.20739	232.87	107.27	3841	42.06433949 \$	223.08 \$	97.48
159721	130.36 19850604	198503	1985	6	4	6/4/1985	4150	45.44832	242.49	112.13	3863	42.30527036 \$	232.30 \$	101.94
159721	125.6 19850509	198502	1985	5	9	5/9/1985	4176	45.73306	234.55	108.95	3889	42.5900068 \$	224.69 \$	99.09
159721	141.39 19850417	198501	1985	4	17	4/17/1985	4198	45.97399	264.90	123.51	3911	42.83093771 \$	253.77 \$	112.38
159721	118.67 19850325	198412	1985	3	25	3/25/1985	4221	46.22587	223.10	104.43	3934	43.08281999 \$	213.73 \$	95.06
159721	125.28 19850225	198411	1985	2	25	2/25/1985	4249	46.52521	236.52	111.24	3962	43.38945927 \$	226.58 \$	101.30
159721	118.21 19850110	198410	1985	1	10	1/10/1985	4295	47.03628	224.71	106.50	4008	43.89322382 \$	215.27 \$	97.06
159721	118.21 19841128	198409	1984	11	28	11/28/1984	4338	47.50719	226.16	107.95	4051	44.36413415 \$	216.66 \$	98.45
159721	121.11 19840118	198408	1984	10	18	10/18/1984	4379	47.95619	233.13	112.02	4092	44.81314168 \$	223.34 \$	102.23
159721	113.18 19840918	198407	1984	9	18	9/18/1984	4409	48.28474	218.85	105.67	4122	45.14168378 \$	209.65 \$	96.47
159721	113.17 19840809	198406	1984	8	9	8/9/1984	4449	48.72279	220.14	106.97	4162	45.5797399 \$	210.89 \$	97.72
159721	113.18 19840705	198405	1984	7	5	7/5/1984	4484	49.10609	221.32	108.14	4197	45.96303901 \$	212.02 \$	98.84
159721	113.63 19840613	198404	1984	6	13	6/13/1984	4506	49.34702	222.93	109.30	4219	46.20396988 \$	213.56 \$	99.93
159721	119.55 19840516	198403	1984	5	16	5/16/1984	4534	49.65366	235.53	115.98	4247	46.51060917 \$	225.63 \$	106.08
159721	119.91 19840502	198402	1984	5	2	5/2/1984	4548	49.80698	236.73	116.82	4261	46.66392882 \$	226.78 \$	106.87
159721	113.63 19840327	198401	1984	3	27	3/27/1984	4584	50.20123	225.54	111.91	4297	47.05817933 \$	216.07 \$	102.44
159721	113.17 19840228	198312	1984	2	28	2/28/1984	4612	50.50787	225.57	112.40	4325	47.36481862 \$	216.10 \$	102.93
159721	113.18 19840207	198311	1984	2	7	2/7/1984	4633	50.73785	226.30	113.12	4346	47.59479808 \$	216.79 \$	103.61
159721	113.17 19840110	198310	1984	1	10	1/10/1984	4661	51.04449	227.23	114.06	4374	47.90143737 \$	217.68 \$	104.51
159721	113.18 19831201	198309	1983	12	1	12/1/1983	4701	51.48255	228.62	115.44	4414	48.3394935 \$	219.01 \$	105.83
159721	94.83 19831011	198308	1983	10	11	10/11/1983	4752	52.04107	193.02	98.19	4465	48.89001506 \$	184.91 \$	90.08
159721	94.83 19830902	198307	1983	9	2	9/2/1983	4791	52.46817	194.15	99.32	4504	49.32511978 \$	185.99 \$	91.16
159721	88.87 19830805	198306	1983	8	5	8/5/1983	4819	52.77481	182.71	93.84	4532	49.63175907 \$	175.03 \$	86.16
159721	88.87 19830706	198305	1983	7	6	7/6/1983	4849	53.10335	183.53	94.66	4562	49.96030116 \$	175.82 \$	86.95
159721	88.87 19830524	198304	1983	5	24	5/24/1983	4892	53.57426	184.71	95.84	4605	50.4312115 \$	176.95 \$	88.08
159721	88.87 19830428	198303	1983	4	28	4/28/1983	4918	53.8589	185.43	96.56	4631	50.71594798 \$	177.64 \$	88.77
159721	88.87 19830405	198302	1983	4	5	4/5/1983	4941	54.11088	186.07	97.20	4654	50.96783025 \$	178.25 \$	89.38
159721	88.87 19830308	198301	1983	3	8	3/8/1983	4969	54.41752	186.85	97.98	4682	51.27446954 \$	179.00 \$	90.13
159721	88.87 19830208	198212	1982	2	8	2/8/1983	4997	54.72416	187.64	98.77	4710	51.58110883 \$	179.75 \$	90.88
159721	96.64 19830124	198211	1982	1	24	1/24/1983	5012	54.88843	204.50	107.86	4725	51.74537988 \$	195.91 \$	99.27
159721	84.98 19830110	198210	1982	1	10	1/10/1983	5026	55.04175	180.20	95.22	4739	51.89669952 \$	172.63 \$	87.65
159721	84.98 19821208	198209	1982	12	8	12/8/1982	5059	55.40315	181.09	96.11	4772	52.26009582 \$	173.49 \$	88.51
159721	84.98 19821207	198208	1982	10	27	10/27/1982	5101	55.86311	182.24	97.26	4814	52.72005476 \$	174.58 \$	89.60
159721	84.98 19820916	198207	1982	9	16	9/16/1982	5142	56.31211	183.36	98.38	4855	53.16906229 \$	175.65 \$	90.67
159721	84.98 19820813	198206	1982	8	1									

159721	80.33 19810701	198105	1981	7	1	7/1/1981	5584	61.15264	185.17	104.84	5297	58.00958248 \$	177.39 \$	97.06
159721	80.33 19810601	198104	1981	6	1	6/1/1981	5614	61.48118	186.00	105.67	5327	58.33812457 \$	178.19 \$	97.86
159721	80.33 19810424	198103	1981	4	24	4/24/1981	5652	61.89733	187.06	106.73	5365	58.75427789 \$	179.20 \$	98.87
159721	80.33 19810407	198102	1981	4	7	4/7/1981	5669	62.0835	187.54	107.21	5382	58.94045175 \$	179.66 \$	99.33
159721	80.33 19810320	198101	1981	3	20	3/20/1981	5687	62.28063	188.04	107.71	5400	59.137577 \$	180.14 \$	99.81
159721	80.33 19810225	198012	1981	2	25	2/25/1981	5710	62.53251	188.69	108.36	5423	59.38945927 \$	180.76 \$	100.43
159721	107.66 19810121	198011	1981	1	21	1/21/1981	5745	62.91581	254.21	146.55	5458	59.77275833 \$	243.53 \$	135.87
159721	66.66 19801223	198010	1980	12	23	12/23/1980	5774	63.2334	158.09	91.43	5487	60.09034908 \$	151.44 \$	84.78
159721	66.66 19801117	198009	1980	11	17	11/17/1980	5810	63.62765	158.94	92.28	5523	60.48459959 \$	152.26 \$	85.60
159721	66.66 19801010	198008	1980	10	10	10/10/1980	5848	64.04381	159.85	93.19	5561	60.90075291 \$	153.13 \$	86.47
159721	66.66 19800903	198007	1980	9	3	9/3/1980	5885	64.44901	160.73	94.07	5598	61.30595483 \$	153.98 \$	87.32
159721	66.66 19800730	198006	1980	7	30	7/30/1980	5920	64.83231	161.58	94.92	5633	61.68925394 \$	154.79 \$	88.13
159721	66.66 19800701	198005	1980	7	1	7/1/1980	5949	65.1499	162.28	95.62	5662	62.00684463 \$	155.46 \$	88.80
159721	66.66 19800530	198004	1980	5	30	5/30/1980	5981	65.50034	163.06	96.40	5694	62.35728953 \$	156.21 \$	89.55
159721	66.66 19800425	198003	1980	4	25	4/25/1980	6016	65.88364	163.91	97.25	5729	62.74058864 \$	157.03 \$	90.37
159721	66.66 19800327	198002	1980	3	27	3/27/1980	6045	66.20123	164.63	97.97	5758	63.05817933 \$	157.71 \$	91.05
159721	66.66 19800307	198001	1980	3	7	3/7/1980	6065	66.42026	165.12	98.46	5778	63.27720739 \$	158.18 \$	91.52
159721	66.66 19800219	197912	1980	2	19	2/19/1980	6082	66.60643	165.54	98.88	5795	63.46338125 \$	158.58 \$	91.92
159721	66.66 19800201	197911	1980	2	1	2/1/1980	6100	66.80356	165.98	99.32	5813	63.6605065 \$	159.01 \$	92.35
159721	66.66 19800121	197910	1980	1	21	1/21/1980	6111	66.92402	166.26	99.60	5824	63.78097194 \$	159.27 \$	92.61
159721	66.66 19791213	197909	1979	12	13	12/13/1979	6150	67.35113	167.23	100.57	5863	64.20807666 \$	160.20 \$	93.54

Calculated Interest	\$15,882.91
Actual Interest	15449.09
Difference	\$433.82

Calculated Transfer Basis	\$44,414.07
Actual Transfer Basis	44093.77
Difference	\$320.30
65% of Difference	\$208.20

Total Additional Amt to Deposit in Plan 3 Account
\$642.02